

Turnitin Originality Report

Processed on: 20-Sep-2018 16:26 WIB

ID: 1005226296

Word Count: 5678

Submitted: 1

IJCIET ARTICLE By Suratno
Suratno

International
Journal of Civil
Engineering
and
Technology
(IJCIET)
Volume 8,
Issue 11,

Similarity Index	Similarity by Source
0%	Internet Sources: 0% Publications: 0% Student Papers: 0%

November 2017, pp. 733–745, Article ID: IJCIET_08_11_075

Available online at <http://http://www.iaeme.com/ijciyet/issues.asp?JType=IJCIET&VType=8&IType=11> ISSN Print: 0976-6308 and ISSN

Online: 0976-6316 © IAEME Publication Scopus Indexed THE

RELATIONSHIP BETWEEN BUDGETARY PRESSURE AND MIDDLE-LEVEL
MANAGER BEHAVIOR IN DECISION MAKING IN INDONESIAN MARITIME
INDUSTRY PROJECTS Suratno Suratno Universitas Pancasila, Faculty

of Economics and Business, Jakarta Indonesia ABSTRACT This study
aimed to investigate the effectiveness of managerial decisions of
middle-level managers in the projects of maritime industry in
Indonesia, due to dysfunctional behavior and budget pressures that
are not proportional on Indonesian seaport limited companies as an

important part of the maritime economic activities emerging in the
reform era in Indonesia. This research was conducted on the

managerial level whose respondents have a role as decision makers,
and implementers of budget in each work unit activities of seaport
companies. The results showed that budgetary pressure and

resistance have negative and significant effect on the managerial
decision, while the dysfunctional behavior manifested by self-

confidence is less likely able to affect the managerial decisions. The
results of this research can be used as a basis in decision-making

process, especially in seaport companies responsible for conducting
Indonesian maritime industry projects. Key words: managerial

decision, dysfunctional behavior, self-confidence, resistance and
budgetary pressure. Cite this Article: Suratno Suratno, The

Relationship Between Budgetary Pressure and Middle-Level Manager
Behavior in Decision Making in Indonesian Maritime Industry

Projects. International Journal of Civil Engineering and Technology,
8(11), 2017, pp. 733–745.

<http://www.iaeme.com/IJCIET/issues.asp?JType=IJCIET&VType=8&IType=11>

1. INTRODUCTION Maritime
economic leadership in Indonesia provides one economic model of
collaboration involving various economic activities, such as
concessions customs, marine transportation, marine fisheries, oil

and mining and management of ocean. In Indonesian Maritime Congress (IMC) in September 2014, Rokhmin Dahuri (2014) states that the maritime economy is able to contribute about one trillion dollars annually, as Indonesia has 13,466 islands and 95,181 km of coastline and is able to absorb about 40 million workers. However, the contribution of maritime economy to Gross Domestic Product (GDP) is relatively low, equal to 20.6 percent in 2014, capable of absorbing about 23 million workers. For the next five years, if it managed properly with good governance, it is predicted to be able to increase its contribution to five times more than now. Moreover, the fisheries sector contributed only 4.1 percent to the national GDP, amounting to 16.5 percent. Hence, this research attempts to investigate various factors indicated to have correlation with the phenomenon, especially by investigating the role of budgetary management in the maritime-related companies. Thus, this research used three independent variables and a dependent variable, namely the variables of dysfunctional consequences manifested as self-confident and resistance; and budgetary pressure or budget emphasis. While the dependent variable is the managerial decision proxied by the performance of the budget. There are some factors causing unoptimal performance of the budget for maritime economy (Dahuri, 2014), such as the behavior of the budget supervisors and the resistant behavior of failure resistant in the future. Thus, there are needs for a proportional allocation system in each activity, so that the budget will be normally distributed. There remains a high pressure for every budget execution (Hofstedt & Kinard, 1970), due to disproportionate budget allocations allowing the budget managers feel no pressure activities that can lead to a high moral decadence. Finally, the performance of the budget will decrease in proportion to the workload imposed on any economic operators (Dwi & Agustina, 2011). While there are many previous studies analyzing the budget participation function in both private and public organizations (Falikhatun, 2008; Basuki, 2008; Halim, 2007; Ikhsan & La, 2007; Jalaluddin & Bahri, 2009; Supomo & Indriantoro, 1998; Suaedi, 2005; Werimon, Ghazali & Nazir, 2007; Ardiyani, 2007; Din et al., 2017; Putranto, 2012; Nor, 2007), the role of the managerial behavior in decision making, especially in maritime projects has not been received sufficient attention. The purpose of this study was to investigate the role of self-confidence in triggering the managerial decision in seaport companies responsible to conduct the maritime industry projects. The second objective was to explain that the behavior of high resistance can trigger a decline in managerial decision in Indonesian maritime industry projects, because every economic actor feels immune to the pressures by the apparatus itself. The third objective of this research was to analyze that budget emphasis that is believed to be able to affect a decline in managerial decisions in maritime industry projects, because the higher involvement in managerial decisions can lead to reduced performance of the budget (Argyris, 1952; Sardjito & Muthaher, 2007).

2. THEORETICAL FRAMEWORK AND HYPOTHESIS

DEVELOPMENT

2.1. Decision Making Theory Etymologically, decision making can be defined as a process of selecting an alternative in the managerial level, Broadly speaking, decision making also refers to an alternative in solving problems. Additionally, managerial decision making can be a measure in measuring managerial effectiveness in reaching a decision making goals (Kenis, 1979). Thus decision making is firstly processed by the decision makers and

the result is decision. Accordingly, the decision making is the selection among the alternatives as the core of the plan (Koontz and O'Donell, 1976). Terry and Rue (1982) define the decision making as the selection of criteria based on some behavior of one alternative from two or more possible alternatives. Therefore, decision making can be defined as selection of particular choice from two or more alternatives. Therefore, the managerial decision is an alternative that is taken by the management in order to improve the performance of various policy alternatives.

2.2. Budgetary Theory

Budgetary theory is associated with the process of determining the amount of the allocation of funds for each program and activity in monetary units for a certain period. Budgetary planning phase becomes very important because the ineffective and performance-oriented will be able to thwart the plans that have been determined (Brigham & Houston, 2012). Therefore, the budget is a managerial plan for action to facilitate the achievement of organizational goals. Henley et al. (1990), in his theory divides the budget cycle into four stages, namely budget preparation, ratification or approval, implementation, and reporting and evaluation. Przeworski, Limongi and Giner (1995), identify that public sector organizations need to involve the economic stability, the redistribution of income, and the allocation of resources. A budget with the approach of New Public Management (NPM), focuses on the performance of the organization, not on its policy, thus giving rise to the concept of managerialism (Pollit, 1993), market-based public administration (Lan & Rosenbloom, 1992), and entrepreneurial government (Osborne & Gaebler, 1992). The NPM concept is derived from the concept of Osborne and Gaebler (1992), also known as the concept of reinventing government, containing the perspective on the catalyst- characterized government, government-owned people, competitive government, mission- moved through the mission, outcome-oriented government, and market mechanism-oriented government. These overall perspectives show that an effective government is that capable of show that it is no longer oriented to input budget alone but must be performance-based (Osborne & Gaebler, 1992).

Figure 1 Theoretical Framework

2.3. Managerial Decision

Brigham and Houston (2012), state that the budget performance improvement through debt policy is a part of the managerial decisions that must be accounted for. It can be interpreted as outsider perspectives about the extent to which the company's ability to pay its obligations in the future or the presence of a low business risk, would be responded positively by the market. There are two views regarding financing decision. The first views known as the traditional view states that the capital structure proxied as debt to equity ratio (DER) affects the performance of the company. The second view expressed by Modigliani and Miller (1958) states that the capital structure is not likely able to influence the performance of the company, due to the high capital structure that can cause a variety of high risk, which would eventually responded negatively by the market. DeAngelo and Masulis (1980), analyzing the relevance of the funding decision, find that there is an abnormal increase in returns the day before and after the announcement of an increase in the proportion of debt, and instead there is a decrease in abnormal returns when the company announced a reduction in the proportion of debt. Furthermore, DeAngelo and Masulis (1980) also find that the company's stock price will increase when there are such issue

announcement of loans used to buy back shares of the company. Fama and French (1998) find that the investments resulting from the leverage have positive information about the company in the future, and have a positive impact on company performance. Wahyudi and Pawestri (2006) find that funding decisions affect the firm's value. In practice, since funding that is invested in a maritime economy models require substantial funding, one of the managerial decision that has been taken is the decision of funding. Thus, it requires analysis of relevant and feasible investment.

2.4. Self-Confidence and Managerial Decision

Some studies find a large number of behaviors that are not confident on the parties involved in the budgeting process of a entity. Thursan, Halim (2007) states that self-confidence does not just appear in a person, but there is a certain process in the person so that there is a formation of confidence. Moreover, the phenomenon is empirically caused by several factors, such as distorting behaviors to the real situation and tends to fail to include external elements, the budget reflects the qualitative data, manipulating data on managerial performance measures, and authoritarian-style leadership styles. Hu and Leung (2003) states that people who have the positives confidence are reflected in the self-ability that is someone positive attitude about her that understand earnestly to be what it is doing, optimistic that is someone positive attitude, the objective of a self-confident looking at the problem or everything in accordance with the rightness of truth, not according to personal or self-righteousness, responsible that is one's willingness to bear everything that has been the consequence, and rational and realistic analysis of a problem. Accordingly, it can be formulated the following hypothesis.

H1: There are positive significant relationship between self-confidence and managerial decisions.

2.5. Resistance and Managerial Decision

The function of the budget has been used widely and transparently, and its benefit has been strongly supported. However, the budgeting function is frequently not accepted by some parties. The main problem that must be understood is that the budget brings changes, so may result in the status quo. Some studies reveal in the management of change and behavioral accounting, indicate the resistance behavior of budget supervisors that often worried about the changes that will lead to the decline. Kelley and Sellar (1982) stated that each individual will be afraid of the changes that led to the failure in achieving a goal. In the budgeting field, the resistance behavior is that the budget process requires time and attention, so that it can lead to pessimism about the change itself. The manager or supervisor may feel overwhelmed by the extensive demand on time and their routine responsibilities, so that managers and supervisors are less familiar with the steps that must be performed in budget preparation. Thus, they tend to be afraid to recognize and reluctant to learn it, though the planning and budgeting will contribute to the company. Unwilling behavior is part of a resistant behavior, due to low knowledge mastery and low self-esteem (Collins, 1978)

H2: Resistance behavior has a negative significant effect on managerial decisions.

2.6. Budget Emphasis and Managerial Decision

Suharman (2006) states that the budget emphasis is pressure from superiors to subordinates to carry out the planned budget. The pressure may be a sanction if it is less than the budget target and provides compensation if it is able to exceed the budget target. Budget emphasis is an evaluation tool of subordinate manager which

emphasizes on accounting performance measures (Ross, 1994). This measure can be said to be more objective and logically accepted than subordinate evaluation tools that emphasize more on non-accounting measures. The non-accounting measures on the implementation is perceived to likely have difficulty on measuring performance for its subjective and unclear character. Siegel and Ramanauskas- Marconi (1989) identify that the budget emphasis as an evaluative subordinate tool can be used to some interests such as settings efficient and effective organization, making funding decisions, assisting in providing and establishing a training program evaluation. Budget function can also be used to predict managerial decision proxied by funding policy. Similarly, high budget emphasis is perceived to lead to the belief that the assessment carried out was not fair, because it can exert pressure on the manipulation of accounting reports (Cook & Kelley, 1988). H3: There is a negative significant relationship between budget emphasis and managerial decisions.

3. METHODOLOGY

3.1. Research Design

According to the explanations level, this study includes associative research that aims to determine the relationship between two or more variables. The causal relationship is a study of examining the causal relationship. Therefore, there is some independent variables and a dependent variable. This method attempts to predict the relationship between the independent variable and the dependent (Ghozali, 2006). This study used primary data research conducted at the Indonesian Port Limited Companies, that is arguably seen to reflect the condition of Indonesian maritime industry projects that are currently established by the government. The research was carried out in two phases, including the preparation and feasibility data, and the collection of primary data from existing records as well as primary data from questionnaires with respondents to the staff and management at the institutions.

3.2. Sampling

The population of this study were all executive individuals contained in the Port Limited Companies in Indonesia, especially in Jakarta, whose number as many as 250 personnel. By using purposive sampling method, the number of sample is presented below:

Criteria	Descriptions	Total
(a) Executive	250	250
(b) Supervisor	110	110
(c) Having experience of budget in maritime sector	85	85
(d) Permanent personnel directly involved in the budgeting process at the port companies.	60	60
Total Sample	60	60

Based on the criteria for selection of sample, it can be found the amount of a sample of 60 personnel, who are qualified sample. Generally, the sample are those coming from middle level management positions and have a working service of at least one year.

3.3. Operational Definition of Variable

The variables used in this study are consisted of a dependent variable and some independent variables. The variable of managerial decision is a decision taken by top management in order to achieve company goals. These variables are latent variables, proxied by budget performance. The variable of self-confidence refers to the change in attitude of someone individually as a result of a pressure that can lead to the emergence of a doubt in taking action. Therefore, in the measurement, some indicators were used such as doubt in taking action, a sense of policy hostility, distorting real problems, onset of suspicion, and limited knowledge. The resistance variable is a change in the pattern of thinking individually because of the experience of failure in achieving a goal. This variable is measured by some dimensions of the concern over the change, the desire to

remain status quo, the experience of failure, a low religiosity, and the unclear procedure. The variable of budget emphasis refers to top manager efforts in achieving certain goals through psychological pressure to comply with the provisions set forth. This variable is measured by using some dimensions such as determination of quantity and quality, output target, efficiency level, time limit of achievement, and avoidance of deviation.

3.4. Data Analysis Method

The analysis of the data using multivariate analysis, the model of multiple linear equations is conducted with the assumption of ordinary least squares.

3.5. Validity and Reliability Test

Validity test used in this study is the item-total correlation coefficients.

According to Kaplan and Saccuzo (1993: 106), one item is considered valid and can measure the variable if the value of the validity coefficient greater than or equal to 0.3. To test the

reliability in this study is used Cronbach alpha reliability coefficient, by determining that an item is reliable if it has the coefficient of reliability greater than or equal to 0.6.

4. RESULTS

4.1. Description of Respondents

The majority of respondents has worked for > 10 years as many as 29 people (48.3%). While the respondents who have worked for 5-10 years as many as 27 people (45.0%). Thus, the respondents involved in this study have sufficient experience in decision making, especially in the field of maritime industry projects. In the aspect of education level, most respondents have graduated from undergraduate education level as many as 26 people (43.3%), followed by those graduated from high school level as many as 20 people (33.3%). This fact supports the research sufficiency in obtaining the respondents that have sufficient experience and well-educated.

No.	Classification	Frequency	Percentage (%)
1	<5 years	4	6.7
2	5-10 years	27	45.0
3	> 10 years	29	48.3
4	Master	9	15.0
5	Undergraduate	26	43.3
6	Diploma	5	8.3
7	High School	20	33.3

4.2. Assumption for ANOVA Test Results

In this study, to detect whether the residual data used has normal distribution or not was performed by using normal probability plots. A regression model has a residual normal distribution of data if the data distribution is located around the diagonal line on probability normal plot that is from lower left to upper right.

Figure 2 Normal Probability Plot From the graph of the histogram and the normality graph of the plot, it is visible that dots spread around the diagonal line, following the direction of the diagonal line. Thus, the residual data is normally distributed.

Table 3 shows that the value of tolerance and variance inflation factor (VIF) used to detect the level of the multicollinearity among variables.

Table 3 The result of Tolerance and VIF Value

Variables	Tolerance	VIF value
1. Self Confidence (X1)	0.338	2,960
2. Resistance (X2)	0.488	2.049
3. Budget Emphasis (X3)	0.478	2.092

from multivariate analysis is shown in the following equation. $Y = a + b_1X_1 + b_2X_2 + b_3X_3 + e$ $Y = 3.971 + 0.214 X_1 + 0.320 X_2 + 0.165 X_3 + e$

4.4. Coefficient of Determination The coefficient of determination is measured by adjusted R Square, used to detect variations of the overall regression model independent of the dependent variable. Based on the testing, the independent variables of self confidence (X1), resistance (X2) and budget emphasis (X3) provide a variety of models to the managerial decision (Y), amounting to 57.6 percent, and the remaining 43.4% influenced by other variables that are not observable in this research.

4.5. Hypothesis Testing

4.5.1. Simultaneous Hypothesis Testing The results of F-test was used to test the simultaneous influence of overall independent variables on the dependent. Based on the statistical parameters obtained F value amounted to 27.688, while the value of the critical value of F table with the degrees of freedom of 3 numerators and 56 denominators at the significance level (α) of 0.05 amounted to 2.769. Since the F value (27.688) > F table (2.769), thus H_0 is rejected and H_a is then accepted. This indicates that the self confidence (X1), resistance (X2) and budget emphasis (X3) have simultaneous effect on the managerial decision (Y).

4.5.2. Partial Hypothesis Testing

No.	Variables	t	t table
1.	Self Confidence (X1)	1.912	2.003
2.	Resistance (X2)	2.701	2.003
3.	Budget Emphasis (X3)	2.216	2.003

The first hypothesis states that there are positive influence of self confidence on the managerial decision. The testing result of statistical parameters shows that t value (1.912) < t table 2.003, at the significance level of 0.05. This means that self confidence is not likely able to significantly affect the managerial decision. Thus, H_1 is rejected.

The second hypothesis states that resistance significantly affects the managerial decision in Indonesian maritime industry projects. The result shows that t value (2.701) > t table (2.003) at the significance level of 0.05. This means that resistance is likely able to significantly affect the managerial decision. Thus, H_2 is accepted.

The third hypothesis states that the budget emphasis significantly affects the managerial decision in Indonesian maritime industry projects. The result shows that t value (2.216) > t table (2.003) at the significance level of 0.05. This means that budget emphasis is likely able to significantly influence the managerial decision in Indonesian seaport companies that are given responsibilities from the government to run the maritime industry projects. Thus, H_3 is accepted.

5. DISCUSSION The testing results show that the variable of self-confidence is less likely able to significantly influence the managerial decision in seaport companies as a reflection of Indonesian maritime industry projects. This insignificant result partly due to the fact that supervisors have lack confidence incapable of having a role as decision makers. Thus, the failures in managerial decisions are influenced by such manager belief factors as decision makers. This result is not in line with Latuheru (2005) stating that the self confidence significantly affects the managerial decision-making process. Meanwhile the dysfunctional consequences as proxied as resistant behavior is empirically able to affect the managerial decisions. This is mainly caused by the fact that supervisors being less convinced by the various policies implemented by the top management tends to create a priori behavior and negative perceptions (Siegel and Ramanauskas-Marconi, 1989). This result is consistent with Annisahrahma (2008) stating that the budget preparation process that does not involve the elements may lead to a negative perception, that ultimately influences the managerial decision making. In the maritime industry projects in Indonesia, there are disproportionate budgetary pressures or budget emphasis, because only top managements have emphasis on task orientation and not

the relations orientation between leaders and subordinates. This tends to create disorientation purposes. This result is consistent with Cook and Kelley (1988) who state that top management being always involved in every policy supervision can lead to failure in achieving the goals of the organization. In other word, the top management involvement is perceived to provide excessive pressure to subordinates, and does not fit the norms of management. 6.

CONCLUSIONS The results of this study reveal that the variables of self confidence, resistance and budget emphasis are able to have simultaneous influence on the managerial decision. It is meant that the behavior of the strong confidence, poor immune behavior and low budget pressures are more likely able to increase overall managerial decisions. Partially, the variable of self confidence is less likely able to have a positive and significant effect on the managerial decision. The variable of resistance is proved to be capable of having negative and significant effect on managerial decision. The study also reveals that the budget emphasis has a negative and significant influence on the managerial decision decision in Indonesian seaport companies that are given responsibilities from the government to run the maritime industry projects. Based on these results, there are some policy implications. To managers, particularly in the maritime industry, are expected to continue to provide motivation, mental and spiritual development to be able to build an image, a high confidence in achieving organizational goal. Moreover, the experience of failure in achieving a goal is expected not to become a resistance behaviour. This can be solved with high religiosity and high awardness behavior in order to provide a good expectation in the future. In terms of budget pressures, top managers should always follow the achievement and failure by proportional reward and punishment, respectively.

REFERENCES [1] Annisahrahma, D. (2008). The Influence of Budgetary Participation, Asymmetric Information, Budget Emphasis And Organizational Commitment To The Incidence of Slack Budget (Case Study of PT Telkom Yogyakarta) (Pengaruh Partisipasi Anggaran, Informasi Asimetris, Budget Emphasis Dan Komitmen Organisasi Terhadap Timbulnya Slack Anggaran(Studi Kasus PT. Telkom Yogyakarta)). (Undergraduate thesis, Faculty of Economics, Universitas Islam Indonesia, Yogyakarta). [2] Ardiyani, K. (2007). The Effect of Decentralization, Asymmetric Information And Interdependence Between Profit Centers on the Use of Performance Measurement System Profit Center (Empirical Study of Manufacturing Companies in Central Java (Pengaruh Desentralisasi, Informasi Asimetri Dan Interdependensi Antar Pusat Laba Terhadap Penggunaan Sistem Pengukuran Kinerja Pusat Laba (Studi Empiris Pada Perusahaan Manufaktur di Jawa Tengah)). (Doctoral dissertation, Universitas Diponegoro). [3] Argyris, C. (1952). The impact of budgets on people. Controllershship foundation. [4] [5] [6] [7] [8] [9] Basuki. 2008. Management of Regional Finance (Pengelolaan Keuangan Daerah) (Second Ed.). Yogyakarta : Kreasi Wacana Brigham, E. F., & Houston, J. F. (2012). Fundamentals of financial management. Cengage Learning. Collins, F. (1978). The interaction of budget characteristics and personality variables with budgetary response attitudes. Accounting Review, 324-335. Cook, E., & Kelley, T. (1988). Auditor Stress and time-budgets. The CPA Journal, 58(7), 83. DeAngelo, H., & Masulis, R. W. (1980). Optimal capital structure under corporate and personal taxation. Journal of financial economics, 8(1), 3-29. Din, M., Paranoan, S., Masdar, R.,

Siallagan H., & Achmad T. Public Accountability Based On The Value of Local Wisdom. *International Journal of Civil Engineering and Technology*, 8(8), 2017, pp. 1046–1053. [10] Dwi C. K. S., & Agustina, L. (2011). The Influence of Participation Budgeting, Information Asymmetry and Job Relevant Information on Budget Slack in Educational Institutions (Studies at Maranatha Christian University Educational Institutions (Pengaruh Participation Budgeting, Information Asimetri dan Job Relevant Information terhadap Budget Slack pada Institusi Pendidikan (Studi pada Institusi Pendidikan Universitas Kristen Maranatha)). *Jurnal Akuntansi*, 2(2), 101-121. [11] Falikhatun, H. (2008). Information Interaction Asymmetry, Organizational Culture, And Group Cohesiveness In Relationship Participation Budgeting And Budgetary Slack (Case Study At General Hospitals in Central Java Region (Interaksi Informasi Asimetri, Budaya Organisasi, Dan Group Cohesiveness Dalam Hubungan Antarpartisipasi Penganggaran Dan Budgetary Slack (Studi Kasus Pada Rumah Sakit Umum Daerah Se Jawa Tengah)). National Symposium on Accounting X Unhas Makasar, July 26 – 28, 2007. [12] [13] [14] [15] [16] [17] Fama, E. F., & French, K. R. (1998). Taxes, financing decisions, and firm value. *The Journal of Finance*, 53(3), 819-843. Ghozali, I. (2006). Application of multivariate analysis with SPSS program (Aplikasi analisis multivariate dengan program SPSS). Universitas Diponegoro Press. Halim, A. (2007). *Public Sector Accounting: Local Financial Accounting (Third Ed.) (Akuntansi Sektor Publik : Akuntansi Keuangan Daerah)*. Jakarta Salemba Empat Henley, D., Likierman, A., Perrin, J., Evans, M., Lapsley, I. & Whiteoak, J. (1992). *Public Sector Accounting and Financial Control*. London: Chapman & Hall. Hofstede, T. R., & Kinard, J. C. (1970). A strategy for behavioral accounting research. *The Accounting Review*, 45(1), 38-54. Hu, S. L., & Leung, L. (2003). Effects of expectancy-value, attitudes, and use of the Internet on psychological empowerment experienced by Chinese women at the workplace. *Telematics and Informatics*, 20(4), 365-382. [18] Ikhsan, A., & La A. (2007). The Influence of Budgetary Participation on Budget Spread Using Five Moderating Variables (Pengaruh Partisipasi Anggaran terhadap Senjangan Anggaran dengan Menggunakan Lima Variabel Pemoderasi). National Symposium on Accounting X Unhas Makasar, July 26 – 28, 2007. [19] Jalaluddin, J., & Bahri, D. (2009). The Effect of Budgetary Participation, Clarity of Budget Objectives, and Budget Evaluation of Local Government Apparatus Performance (Empirical Study at Local Government Work Unit (SKPD) of Banda Aceh) (Pengaruh Partisipasi Anggaran, Kejelasan Tujuan Anggaran, Dan Evaluasi Anggaran Terhadap Kinerja Aparat Pemerintah Daerah (Studi Empiris pada Satuan Kerja Pemerintah Daerah (SKPD) Kota Banda Aceh)). *Jurnal Telaah dan Riset Akuntansi*, 2(1), 44-53. [20] Kelley, T., & Seller, R. E. (1982). Auditor stress and time budgets. *The CPA Journal (pre-1986)*, 52(000012), 24. [21] Kenis, I. (1979). Effects of budgetary goal characteristics on managerial attitudes and performance. *Accounting Review*, 707-721. [22] Koontz, H., & O'Donnell, C. (1976). *Management: A systems and contingency analysis of managerial functions*. Book World Promotions. [23] Lan, Z., & Rosenbloom, D. H. (1992). Public administration in transition?. *Public Administration Review*, 52(6), 535-537. [24] Latuheru, B. P. (2005). The Influence of Budgetary Participation Against Budget Dispute With Organizational Commitment As Moderating Variables (Pengaruh Partisipasi Anggaran Terhadap Senjangan Anggaran Dengan

Komitmen Organisasi Sebagai Variabel Moderating). *Jurnal Akuntansi dan Keuangan*, 7(2), 117-130 [25] Modigliani, F., & Miller, M. H. (1958). The cost of capital, corporation finance and the theory of investment. *The American economic review*, 48(3), 261-297. [26] Nor, W. (2007). Decentralization and Leadership Style as a moderating variable in Relationship between Budgetary Participation and Managerial Performance (Desentralisasi dan Gaya Kepemimpinan sebagai variabel moderating dalam Hubungan antara Partisipasi Penyusunan Anggaran dan Kinerja Manajerial). National Symposium on Accounting X Unhas Makasar, July 26 – 28, 2007. [27] Osborne, D., & Gaebler, T. (1992). *Reinventing Government: How the Entrepreneurial Spirit is Transforming the Public Sector*. New York: Addison-Wesley [28] Patria, A. D., Adrianto, L., Kusumastanto, T., Kamal, M. M., & Dahuri, R. (2014). Cost of Small Scale Fisheries Transaction In Cilacap Regency (Biaya Transaksi Usaha Perikanan Skala Kecil Di Kabupaten Cilacap). *Jurnal Sosial Ekonomi Kelautan dan Perikanan*, 9(2), 247-254. [29] Pollitt, C. (1995). Justification by works or by faith? Evaluating the new public management. *Evaluation*, 1(2), 133-154. [30] Przeworski, A., Limongi, F., & Giner, S. (1995). Political regimes and economic growth. In *Democracy and Development* (pp. 3-27). Palgrave Macmillan UK. [31] Putranto, Y. A. (2012). Influence of Asymmetry and Group Cohesiveness Moderation of Information on Budgetary Slack Participation Relationships (Pengaruh Moderasi Informasi Asimetri dan Group Cohesiveness terhadap Hubungan Partisipasi Penganggaran dengan Budgetary Slack). *Jurnal Economia*, 8(2), 116-125. [32] Ross, A. (1994). Trust as a moderator of the effect of performance evaluation style on job- related tension: A research note. *Accounting, Organizations and Society*, 19(7), 629-635. [33] Sardjito, B., & Muthaer, O. (2007). The Influence of Budget Participation Preparation on Local Government Performance: Organizational Culture and Organizational Commitment as Moderating Variable (Pengaruh Penyusunan Partisipasi Anggaran terhadap Kinerja Pemerintah Daerah : Budaya Organisasi dan Komitmen Organisasi Sebagai Variable Moderating). National Symposium on Accounting X Unhas Makasar, July 26 – 28, 2007. [34] Siegel, G., & Ramanauskas-Marconi, H. (1989). *Behavioral accounting*. South-Western Publishing Company. [35] Suaedi, F. (2005). The Influence of Organizational Structure, Organizational Culture, Leadership, Strategic Alliance on Organizational Innovation of Three Star Hotel Organization Performance in East Java (Pengaruh Struktur Organisasi, Budaya Organisasi, Kepemimpinan, Aliansi Strategis Terhadap Inovasi Organisasi dan Kinerja Organisasi Hotel Bintang Tiga di Jawa Timur). *Ilmu Administrasi Negara FISIP Unair*. [36] Suharman, H. (2006). Influence of budget emphasis on managerial performance (Pengaruh budget emphasis terhadap kinerja manajerial). *Jurnal Bisnis, Manajemen, dan Ekonomi*, 7(3). [37] Supomo, B., & Indriantoro, N. (1998). The Influence of Organizational Structure and Culture on the Effectiveness of Participatory Budgeting in Enhancing Managerial Performance: Empirical Study on Indonesian Manufacturing Companies (Pengaruh Struktur dan Kultur Organisasional terhadap Keefektifan Anggaran Partisipatif dalam Peningkatan Kinerja Manajerial: Studi Empiris pada Perusahaan Manufaktur Indonesia). *Kelola*, 7(1998). [38] [39] Terry, G. R., & Rue, L. W. (1982). *Principles of management*. New York : Dow Jones- Irwin Wahyudi, U., & Pawestri, H. P. (2006). Implications of ownership structure to firm value: by financial

decision as intervening variable (Implikasi struktur kepemilikan terhadap nilai perusahaan: dengan keputusan keuangan sebagai variabel intervening). Simposium Nasional Akuntansi, 9, 1-25. [40] Werimon, S., Ghozali, I., & Nazir, M. (2007). Influence of Public Participation and Transparency of Public Policy on the Relationship Between Board Knowledge of Budget with Local Financial Budget (APBD). (Pengaruh Partisipasi Masyarakat dan Transparansi Kebijakan Publik terhadap Hubungan Antara Pengetahuan Dewan tentang Anggaran dengan Pengawasan Keuangan Daerah (APBD)). National Symposium on Accounting X Unhas Makasar, July 26 – 28, 2007. [41] Femilia Zahra. The Impact of Participative Budgeting on Budgetary Slack: A Meta- Analysis. International Journal of Mechanical Engineering and Technology, 8(6), 2017, pp. 822–830. [42] Asrudin Ho rmati, Rudy Laduna, Suriyana AR. Mahdi, Suleman H. A. Kahar , The Effect of Budgetary Participation on Budgetary Slack Using Budgetary Ethical Compliance as the Mediating and Moderating Variable . International Journal of Civil Engineering and Technology, 8(8), 2017, pp. 1081 – 1092 The Relationship Between Budgetary Pressure and Middle-Level Manager Behavior in Decision Making in Indonesian Maritime Industry Projects Suratno Suratno The Relationship Between Budgetary Pressure and Middle-Level Manager Behavior in Decision Making in Indonesian Maritime Industry Projects Suratno Suratno The Relationship Between Budgetary Pressure and Middle-Level Manager Behavior in Decision Making in Indonesian Maritime Industry Projects Suratno Suratno The Relationship Between Budgetary Pressure and Middle-Level Manager Behavior in Decision Making in Indonesian Maritime Industry Projects Suratno Suratno The Relationship Between Budgetary Pressure and Middle-Level Manager Behavior in Decision Making in Indonesian Maritime Industry Projects Suratno Suratno The Relationship Between Budgetary Pressure and Middle-Level Manager Behavior in Decision Making in Indonesian Maritime Industry Projects Suratno Suratno The Relationship Between Budgetary Pressure and Middle-Level Manager Behavior in Decision Making in Indonesian Maritime Industry Projects Suratno Suratno The Relationship Between Budgetary Pressure and Middle-Level Manager Behavior in Decision Making in Indonesian Maritime Industry Projects Suratno Suratno http://www.iaeme.com/IJCIET/index.asp 733 editor@iaeme.com http://www.iaeme.com/IJCIET/index.asp 734 editor@iaeme.com http://www.iaeme.com/IJCIET/index.asp 735 editor@iaeme.com http://www.iaeme.com/IJCIET/index.asp 736 editor@iaeme.com http://www.iaeme.com/IJCIET/index.asp 737 editor@iaeme.com http://www.iaeme.com/IJCIET/index.asp 738 editor@iaeme.com http://www.iaeme.com/IJCIET/index.asp 739 editor@iaeme.com http://www.iaeme.com/IJCIET/index.asp 740 editor@iaeme.com http://www.iaeme.com/IJCIET/index.asp 741 editor@iaeme.com http://www.iaeme.com/IJCIET/index.asp 742 editor@iaeme.com http://www.iaeme.com/IJCIET/index.asp 743 editor@iaeme.com http://www.iaeme.com/IJCIET/index.asp 744 editor@iaeme.com http://www.iaeme.com/IJCIET/index.asp 745 editor@iaeme.com