

Quo Vadis Budgetary Slack? A Bibliometric Analysis from 1985 to 2023

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Abstract

Budget is one of the important things in a company because budget can describe how a company runs its business. Therefore, the company makes every effort to make its budget look good, one of which is by making deviations. A popular budget deviation, namely Budgetary Slack. Research about Budgetary Slack has been done a lot since the past and continuing. For this reason, research using bibliometric methods related to Budgetary Slack needs to be done, with the hope of increasing readers' knowledge and for the sustainability of Budgetary Slack research in the future. This research used bibliometric methods and used 72 scientific articles from 1985-2023 which came from the Scopus database. Frequency analysis was carried out using Microsoft Excel, then visualized using VOS Viewer, and Harzing's Publish or Perish was used for the citation matrix. Thus, it is hoped that research using the bibliometric method will not only provide broader insight regarding the development of literature about Budgetary Slack but also provides a strong foundation for further research development on similar areas in the future.

Keywords: Budgetary Slack, Bibliometrics, Citation Analysis, Publication Trends

INTRODUCTION

Budget management is an essential element that can help a company achieve its goals more effectively and efficiently, especially from a financial perspective. For this reason, the role of the finance department is very necessary in good budget management in an entity. A budget is a tool for control, coordination, communication, performance evaluation, and motivation that consists of a responsibility center's cost and income estimation plan. Therefore, budgets provide managers with a benchmark that can be used to evaluate productivity, determine problems, and control expenses (Bernadus, 2012).

In a company that has a primary orientation in the form of profitability, the function and role of the budget becomes very crucial. Budget participation is a key purpose of the management control system, as it serves to incentivize managers to strive for effectiveness and efficiency in the pursuit of organizational goals (Anthony and Govindarajan, 2007). Through the budget, a company can evaluate its performance in carrying out operational processes. In addition, budgets help companies allocate resources carefully and efficiently and enable companies to develop necessary action plans.

Budgeting is the arrangement of plans and future actions that serve as guidelines for achieving goals and creating several organizational regulations that are of concern to management and shareholders (Mirza. BR & Adi, 2020). In this case, the budget is not just a report of numbers but also a strategic tool that is expected to help the company to achieve the desired level of profitability. Budgets are used as a basis for evaluating managers' actual performance (Anthony & Govindarajan, 2007). The difficulty of achieving a good level of budget management causes

managers to involve their subordinates more in the budget making process. This will make it easier to prepare a budget because subordinates usually know more about activities that occur directly (Mirza. BR & Adi, 2020).

In line with the importance of budgets in a company, there is an urge to carry out budgeting well. There is always asymmetric information in subordinates who understand the company's operational conditions better than their superiors (Lau, C. M., & RC Eggleton, I, 2000). This causes it to appear reward and punishment as an effect of actions taken by interested parties in budget management. In other words, if the party carries out budget actions well then compensation will be given. On the other hand, if the party's performance is considered bad then there are sanctions that must be complied with.

The insistence given and the occurrence of the system reward and punishment influencing the parties involved to commit deviations as a form of their efforts to obtain a good performance evaluation. One form of deviation that is often carried out is Budgetary slack. Budgetary slack refers to a deliberate distortion in the budgeting process, wherein budgeted income is reduced and budgeted costs are increased. This manipulation is undertaken with the aim of ensuring that budget targets can be easily met. (Suartana, 2010).

In brief, Budgetary slack is deliberate underestimation of income and overestimation of expenditure in order to facilitate the attainment of financial targets. Budgetary slack is influenced by various elements, such as extensive budget involvement, information asymmetry, elevated job insecurity, constrained human resources, dynamics in budget implementation, subordinates' faith in superiors, and performance reviews. (Theresa, et al., 2010; Noval, et al., 2023; Desriani & Sholihin, 2012). The utilization of performance assessment as a means to determine the attainment of budgetary objectives may incentivize a subordinate to engage in opportunistic behavior, such as deliberately creating slack, in order to enhance the likelihood of improved remuneration prospects in subsequent periods. (Kusniawati & Lahaya, 2017).

This research applies bibliometric techniques to the study of budget space based on the phenomenon of Budgetary slack so it is hoped that it can increase understanding of this phenomenon. This research uses the variables budget participation, information asymmetry, budget emphasis and budget gaps which are the development of several previous studies (Ardianti et al, 2015; Kusniawati & Lahaya, 2017).

LITERATURE REVIEW

Budgetary slack is refers to the variance between the anticipated budget and the actual budget that is established. The practice of budgetary slack can result in negative consequences for the organization, such as waste of resources and the inability to achieve long-term goals. Budgetary slack is often carried out by managers by setting lower income, higher costs, or higher input requirements than what is actually considered useful for a particular project or activity of a company (Onsi, M., 1973).

The concept of "slack" in budgeting refers to the act of intentionally allocating more resources than are needed to achieve targets, thereby creating a gap between the planned budget and the actual required budget (Kohlmeyer, & Hunton, 2004). This can be done for various reasons, such as to ensure targets can be achieved easily or to create excess budget that can be used for other purposes. (Lau, C. & RC Eggleton, 2000) argues that budgetary slack will have an impact on the gap between the planned budget and the actual budget which can give a positive impression to management. However, this should not become common practice, as budgetary slack are often considered an indication of an inability to efficiently plan or manage finances and predict future uncertainty. Although budgets can sometimes be adjusted to take uncertainty into account, the use of budget gaps as the primary method for forecasting uncertainty may be inappropriate, as it can lead to instability in resource allocation (Davila, T., & Wouters, M., 2005).

In line with research conducted by (Dunk, A. S., & Perera, H., 1997) the phenomenon of positive and negative behavior in using budgets as a basis for performance assessment has

important implications in organizational management and control. Positive behavior can help increase employee motivation and performance, while negative behavior can cause waste of resources and harm overall company performance. To overcome negative behavior such as budget slack, companies can consider various approaches, such as increasing transparency in budget use, providing incentives based on actual target achievement, or adopting a more effective control system. In addition, it is important to build a company culture that encourages accountability, responsibility and integrity in budget management and performance achievement (BR, A.D.M., & Khoirunisa, K. R., 2021).

According to (Ardianti et al, 2015) budgets are made based on projected costs, and that budget gaps are used to adjust or adjust sum allocations empowered to adapt to changes that occur during the project implementation process. In practice, effective budget management involves carefully monitoring differences between the planned budget and the actual budget, with the aim of identifying deviations and taking necessary corrective action. It is important to emphasize the importance of accuracy in budget planning and the use of appropriate methods to forecast uncertainty, so that budget gaps can be avoided or managed well.

METHODS, DATA AND ANALYSIS

The study issues were addressed by the application of bibliometric analysis. Bibliometrics encompasses the examination and quantification of publication patterns, various forms of written communication, and the individuals responsible for their creation (Potter, 1981). Bibliometrics is the study and measurement of publication patterns, all types of written communication, and their authors. Bibliometrics is the quantitative and statistical study of scientific communication patterns, but not limited to articles, books, journals, and other forms of published literature (Bellis, 2009; Daim et al., 2006; Hall, 2011).

According to (Buele, I., & Guerra, 2021) bibliometrics is a scientific measurement of patterns of recording, dissemination and use of scientific information. Specifically, bibliometrics is an analytical approach to measuring, reviewing and analyzing information contained in scientific literature, especially scientific publications, including journal articles, books and conferences. This includes the use of metrics and statistics to understand research trends, publication impact, and collaboration between researchers. Bibliometrics can depict researcher productivity, journal rankings, and citation patterns, which helps in the evaluation of research quality and impact. Detailed information about publications was analyzed using bibliometrics (Ahmi & Mohamad, 2019; Rusly et al., 2019), including authors, citations, and keyword frequencies. Therefore, bibliometric techniques can be applied to assess the significance of research in all fields of science.

In this study, metadata was retrieved from the Scopus database using search queries (*Title words*: Budgetary and Slack) and reached 72 documents for the period 1985 - 2023. Metadata export can be collected in CSV and RIS formats. Frequency analysis was developed in Microsoft Excel, network visualization in VOS viewer, and citation metrics in Harzing's Publish or Perish. Researchers can track publication patterns, conduct citation analysis, determine who is frequently cited, and find out the most popular authors and study topics related to Budgetary Slack.

DISCUSSION RESULT

1. Latest trends and conditions from the publication Budgetary Slack

1.1 Year of Publication and Publication Trends

The primary research enquiry pertains to the prevailing trends and present status of scholarly publications on the subject of budgetary slack. Table 3 below displays the publication and citation trends in the time period from 1985 to 2023. The number of publications experienced significant fluctuations during this period. At the beginning of the period, especially in 1985 and 1991, there was only one publication per year. However, in 2000, the number of publications increased sharply to three, reaching a peak in 2016 with eight publications. Subsequently, there was a decline in 2018 and 2019, followed by a rebound in 2020 and 2021. Although there were

variations in the number of publications, overall, there were 72 publications during this period.

Tabel 1. Tren Publication and citations

Year	Total Publications	Total Citations	Average of Citation
1985	1	159	15,2%
1991	1	65	6,2%
1994	1	44	4,2%
1995	1	18	1,7%
1996	1	27	2,6%
1997	1	21	2,0%
2000	3	285	27,2%
2001	1	13	1,2%
2003	1	9	0,9%
2004	4	39	3,7%
2005	1	83	7,9%
2009	1	4	0,4%
2011	6	89	8,5%
2012	1	1	0,1%
2013	3	2	0,2%
2014	3	2	0,2%
2015	5	79	7,5%
2016	8	32	3,1%
2017	6	31	3,0%
2018	4	17	1,6%
2019	3	5	0,5%
2020	5	4	0,4%
2021	5	14	1,3%
2022	3	2	0,2%
2023	3	4	0,4%
Grand Total	72	1049	100%

Looking at the citation aspect, there are striking variations in trends. The highest average citation occurred in 2000 with 27.2%, showing the positive impact of the increase in the number of publications that year. However, there was a significant decrease in 2009, 2012, and 2020, indicating that some publications had a low citation impact. Despite this, the overall citation average remains fairly stable, ranging from 0.1% to 15.2%. Although the number of citations is relatively low in certain years, further analysis of the factors influencing citations is necessary to understand the potential contribution of research and the improvement strategies needed. With a total of 1,049 citations over the period, this table provides a picture of the publication's impact in a broad time context.

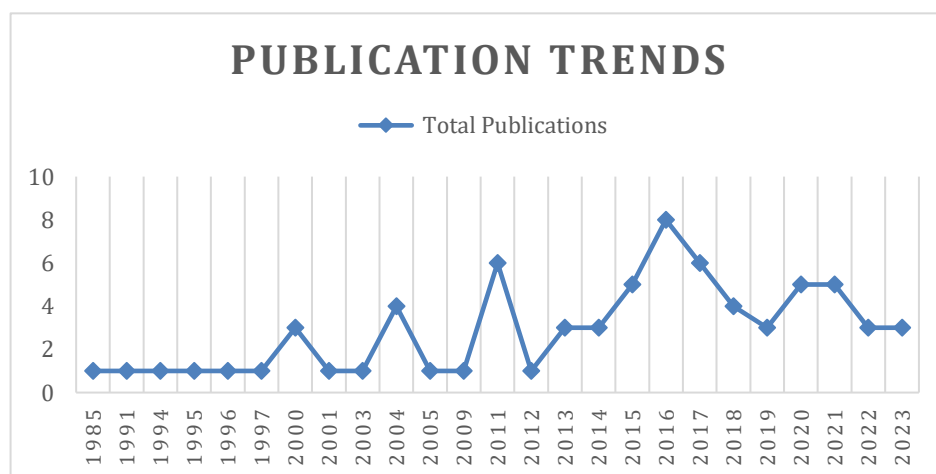


Figure 1. Publication Trends

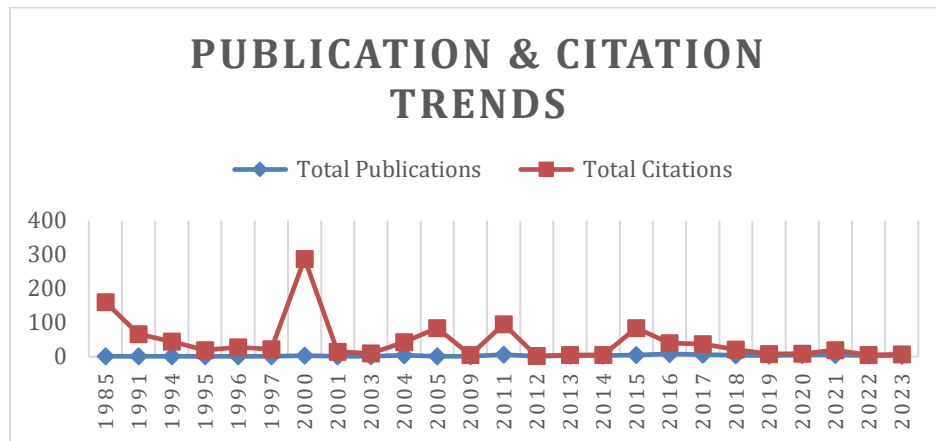


Figure 2. Publication and Citation Trends

1.2 Types and Sources of Documents

It can be seen from the data related to document types in the context of scientific publications when searching for material of Budgetary Slack. Document types include articles, reviews, conference papers and book chapters. According to (Ahmi, A., et all. 2019) it is said that the book section is always below the conference paper because the paper is considered more relevant than the book section which only includes a little information.

Table 2. Document Type

Document type	Frequency	% (N=72)
Artice	58	80.55
Review	6	8.34
Conference Paper	5	6.94
Book Chapter	3	4.17
Total	72	100.00

As can be seen from the table, regarding the types of documents above, it can be concluded that articles are the largest number of documents published in scientific publications *Budgetary Slack* with a total of 80.55%. After that, it came in second place regarding reviews which got a score of 8.34% and the convergence papers section got a percentage of 6.94 and in last place there were book chapters with a publication percentage of 4.17%. Meanwhile, for document sources, journal is in first place, namely 76.39% and book series are in second place with a publication percentage of 20.83% and in last place there are variations of documents in the form of conference proceedings with a percentage of 2.78% or around 2 documents out of 72 publications related to material of Budgetary Slack.

Table 3. Document Source

Document Source	Frequency	% (N=72)
Journal	55	76.39
Book Series	15	20.83
Conference Proceeding	2	2.78
Total	72	100.00

1.3 Most Searched Titles

Table 4 is a search for related scientific publications of *Budgetary Slack* that uses the most

active search title sources. Furthermore, in the table it can be seen that the first search is based on the title, namely the related journal “*Advances In Management Accounting*” with a total search percentage of 9.72%. In second place is scientific publications with the title “*Accounting Organizations And Society*” which obtained a percentage of 6.94% or 5 documents. Next is the publication title “*International Journal of Applied Business And Economic Research*” and “*Advances In Accounting Behavioral Research*” where these two titles get the same percentage, namely around 5.55%. This is influenced by the search material, namely around *Budgetary Slack* this material is definitely related to management and accounting.

Table 4. Most Searched Titles

Title Source	No. Dokumen	% (N=72)
Advances In Management Accounting	7	9.72
Accounting Organizations And Society	5	6.94
International Journal of Applied Business And Economic Research	4	5.55
Advances In Accounting Behavioral Research	4	5.55
Revista Contabilidade E Financas	2	2.78
Journal of Management Control	2	2.78
Journal of Indonesian Economy And Business	2	2.78
Journal of Advanced Research In Dynamical And Control Systems	2	2.78
International Journal Of Civil Engineering And Technology	2	2.78
Actual Problems Of Economics	2	2.78
Studies In Managerial And Financial Accounting	1	1.39

1.4 Country and Geography

Researchers in over seventy countries have contributed to related research publications *Budgetary Slack* Table 5 only shows the top ten of the seventy countries that have contributed to this publication. In this case there are three on the American continent, three on the European continent, two on the Australian continent and six on the Asian continent. Interesting thing in the publication *Budgetary Slack* This means that the country of Indonesia is at the top of the list of researchers who have contributed the most to this publication, namely there are nineteen publications *Budgetary Slack* This. And Iran is in tenth place by country with a total of 2 published citations.

Table 5. Countries and Geography

Country	Citation	%(N=58)
Indonesia	19	32,7
United States	12	20,6
China	7	12,6
Australia	6	10,3
United Kingdom	3	5,1
Brazil	3	5,1
Taiwan	2	3,4
Spain	2	3,4
Malaysia	2	3,4
Iran	2	3,4

1.5 Affiliated Institutions

More than sixty countries have published the results of his research regarding *Budgetary Slack*. Table 6 explains the ten agencies that publish the most research *budgetary slack* with the first position in Indonesia, namely Diponegoro University with five of the total research

publications *Budgetary slack*. This makes it interesting because Indonesia is in first place among several countries, and not only that, Indonesia has three universities that are in the top ten for the most research results regarding *Budgetary Slack* based on the institution.

Table 6. Affiliated Institutions

Affiliate	Country	Total Publications	%(N=26)
Diponegoro University	Indonesia	5	26,19
Western Sydney University	Australia	3	11,5
The University of Western Australia	Australia	3	11,5
Gadjah Mada University	Indonesia	3	11,5
University Carlos III of Madrid	Spain	2	3,4
Massey University	New Zealand	2	3,4
Renmin University of China	China	2	3,4
University of Macau	China	2	3,4
Pablo de Olavide University, Seville	Spain	2	3,4
Airlangga University	Indonesia	2	3,4

1.6 Language

Table 7 is a table to show the type of publication language of the relevant publication *Budgetary Slack*. If you look at table 9, it can be concluded that there are four languages used. English is the most widely used language, reaching a percentage of around 96%. Meanwhile, the other 4% is the percentage distribution for the three other languages used, namely Portuguese, Russian and Ukrainian.

Table 7. Types of Publication Language

Document type	Frequency	%(N=75)
English	72	96
Portuguese	1	1.3
Russian	1	1.3
Ukrainian	1	1.4
Total	75	100.00

1.7 Subject Area

In table 8 it can be seen that from the metadata taken from the Scopus database, there are 11 fields of study related to research publications on material of *Budgetary Slack*. Based on this table, there are the most fields of study with related publications *Budgetary Slack* ie *Advances In Management Accounting* of which there are 49 (38.28%) and the second dominance is occupied by *Accounting Organizations And Society* (20.31%).

Table 8. Subject Area

Title Source	Total Publications	% (N=128)
Business, Management and Accounting	49	38.28
Economics, Econometrics and Finance	26	20.31
Social Sciences	13	10.16
Decision Sciences	13	10.16
Computer Science	9	7.03
Engineering	8	6.25
Arts and Humanities	3	2.34
Psychology	2	1.56
Mathematics	2	1.56
Physics and Astronomy	1	0.78
Materials Science	1	0.78

2. Latest Budgetary Slack Publication Citation Patterns

Second research question: What are the citation patterns in publications Budgetary slack At the moment? This research question aims to find the impact that will be realized from the existence of the article and identify its citation patterns. Harzing's Publish or Perish aims to analyze citation metrics. Meanwhile, VOSviewer was used to visualize the network of 72 articles regarding Budgetary slack.

2.1 Citation Analysis

Citation analysis was obtained by importing the Scopus database into Harzing's Publish or Perish in RIS format. The results are as summarized in the table below. There were 1046 citations in a period of 38 years, so that the citations per year were 27.53.

Table 9. Quotation metrics

Metric	Data
Publication years	1985-2023
Citation years	38 (1985-2023)
Papers	72
Citations	1046
Citations/year	27.53
Citations/paper	14.53
Authors/paper	1.00
h-index	15
g-index	31

Sumber: Harzing's Publish or Perish

Table 10 is an arrangement of the 10 most cited articles in order of most. Article with the title "The relationship between two consequences of budgetary controls: Budgetary slack creation and managerial short-term orientation" written by W.A. Van Der Stede in 2000 was the most cited article with a total of 222 citations or 0.420138889 per year.

Table 10. Most Cited Articles

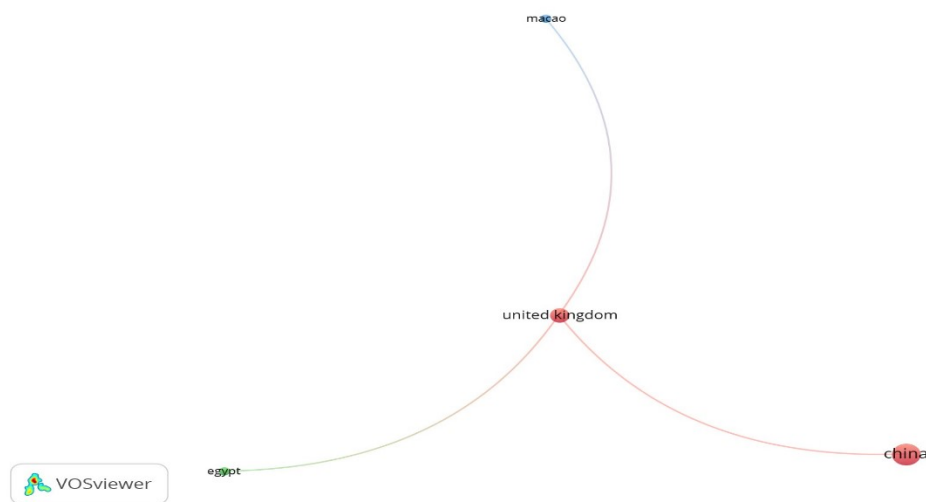
No.	Author	Title	Year	Cities	Cities Per Year	Cities Per Author
1	W. A. Van Der Stede	The relationship between two consequences of budgetary controls: Budgetary slack creation and managerial short-term orientation	2000	222	0,420138889	222
2	K. Merchant	Budgeting and the propensity to create budgetary slack	1985	159	04.18	159
3	T. Davila	Managing budget emphasis through the explicit design of conditional budgetary slack	2005	83	0,209027778	83
4	J. De Baerdemaeker	The impact of participation in strategic planning on managers' creation of budgetary slack: The mediating role of autonomous motivation and affective organizational commitment	2015	68	08.50	68
5	C. Chow	The effects of pay schemes and ratchets on budgetary slack and performance: A multiperiod experiment	1991	64	02.00	64
6	P. Douglas	Integrating ethical dimensions into a model of budgetary slack creation	2000	60	0,125694444	60
7	H. Nouri	Using organizational commitment and job involvement to predict budgetary slack: A research note	1994	44	01.52	44
8	J.L. Hobson	Determinants of moral judgments regarding budgetary slack: An experimental examination of pay scheme and personal values	2011	40	03.33	40
9	Mr. Yuen	Goal characteristics, communication and reward systems, and managerial propensity to create budgetary slack	2004	27	01.42	27
10	M. Lal	The propensity of managers to create budgetary slack: A cross-national re-examination using random sampling	1996	27	01.00	27
11	A. Dunk	The incidence of budgetary slack: A field study exploration	1997	21	0,05625	21
12	A. Dunk	THE JOINT EFFECTS OF BUDGETARY SLACK AND TASK UNCERTAINTY ON SUBUNIT PERFORMANCE	1995	18	0,0444444444444444	18
13	V.K. Chong	The effect of trust-in-superior and truthfulness on budgetary slack: An experimental investigation	2011	16	01.33	16

14	C. Daumosser	Honesty in budgeting: a review of morality and control aspects in the budgetary slack literature	2018	15	03.00	15
15	S.H.A. Kahar	Participative budgeting, budgetary slack and job satisfaction in the public sector	2016	15	02.14	15
16	M. Elmassri	Rethinking budgetary slack as budget risk management	2011	15	01.25	15
17	G. Linn	Do broad scope managerial accounting systems moderate the effects of budget emphasis, budget participation and perceived environmental uncertainty on the propensity to create budgetary slack?	2001	13	00.59	15
18	F. Zahra	Does e-procurement solve Indonesia local government budgetary slack through it adaptive culture?	2017	12	02.00	12
19	F. Zahra	The impact of participative budgeting on budgetary slack: A meta-analysis	2017	12	02.00	12
20	I. Yuhertiana	A gender perspective of budgetary slack in east Java local government	2011	11	0,06388888888888889	11

Figure 1 below shows a visualization of the author network by country. For the sake of this analysis, a country was considered eligible if it possessed a minimum of five articles, each of which had at least zero citations. Among the 19 countries examined in this study, only 4 of them were found to have met the established criteria. The presented data illustrates the significant involvement of the United Kingdom in establishing connections with writers from many nations, with China, Macau, and Egypt following suit.

In this analysis, a country was included if it had a minimum of five articles with a minimum of zero citations. In this study, of the 19 countries involved, 4 of them met the threshold. This figure shows that the United Kingdom plays an important role in networking with writers from other countries, followed by China, Macau, and Egypt.

Figure 3. Visualization of Citation Networks by Country

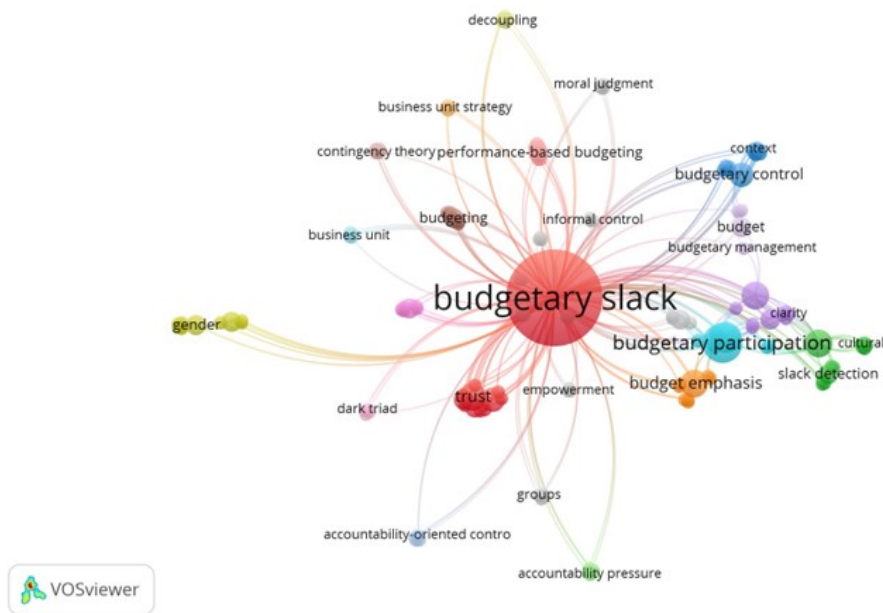


3. Future learning

3.1 Keyword analysis

Keyword analysis is an analysis of words or phrases that represent and are related to Budgetary slack. Keyword analysis was carried out via Scopus. After that, the results are visualized using VOS viewer so that it can display the keyword network. VOS viewer is software with a strong network and can be used to describe things related to research so that it can help in exploring the field being researched (Valenzuela et al., 2017; van Eck & Waltman, 2010). In table 11 you can see some of the most popular keywords and then the visualization can be seen in pictures 2 and 3 which are the results of using VOS Viewer.

Gambar 4. Network visualization map of the author keywords



Gambar 5. Overlay visualization map of the author keywords

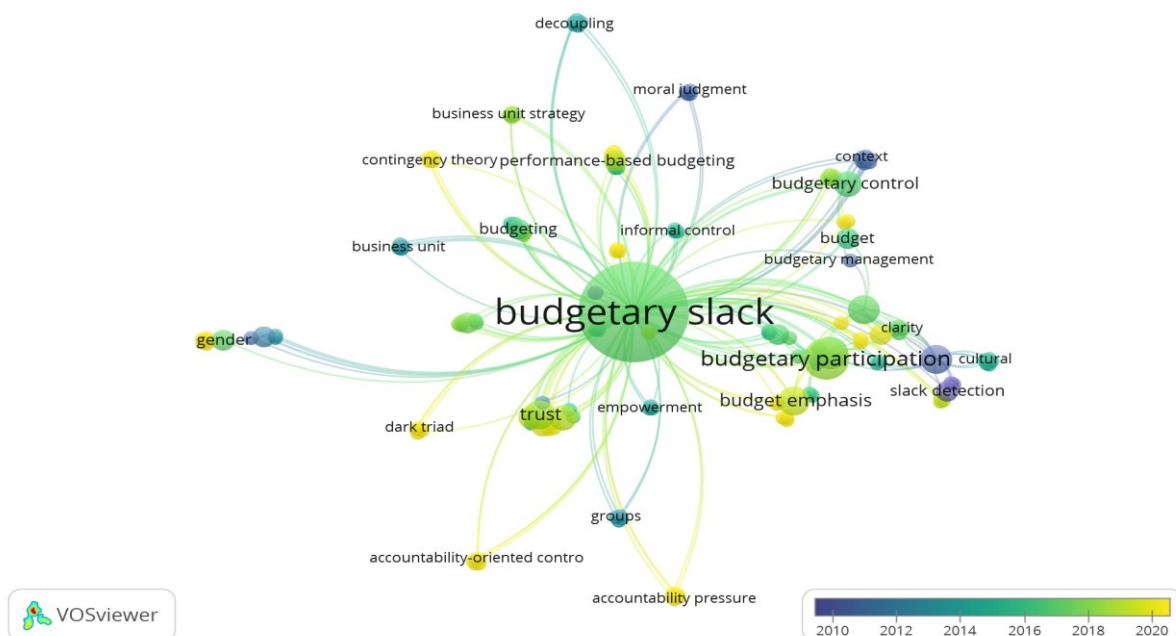


Table 11. Keywords

Keywords	Total
Budgetary Slack	46
Budgetary Participation	8
Budget Control	6
Organizational Commitment	5
Information Asymmetry	5
Budget Emphasis	5
Trust	4
Participation	4
Managers	4
Participative Budgeting	3
Budgetary Control	3
Slack Detection	2
Public Sector	2
Procedural Justice	2
Performance-based Budgeting	2

CONCLUSION

This paper uses bibliometric analysis to gain insight into current trends, author keywords, current citations, most popular authors, contributing countries, institutions from various publishing countries and future research into the literature. *budgetary slack*. The first is regarding the trends and conditions of budgetary slack research. In 1981 Potter began his study of budgetary slack which was not limited to articles, books, journals. This study will still be of interest to researchers in the years to come. Mostly research budgetary *slack* has been published in article form, mainly in English. In this case, Advances Writers from Indonesia are the largest contributors examined in this research. Meanwhile, the institution that publishes the most currently is Diponegoro University from Indonesia. In addition, budgetary slack studies are carried out in economic and non-economic fields of study, which means that this field of study must be seen from a multidisciplinary perspective.

Second, regarding citation patterns in publications *Budgetary Slack* At the moment. Articles that received many citations were mostly written by three authors. The highest number of citations is Van Der Stede (2000) with 222 citations. In 42 years of publication, there is an unknown number of citations to articles about budgetary slack. Articles that are widely cited generally come from Indonesia, the United States and China. It is important to note that Southeast Asian countries such as Indonesia, Vietnam and Malaysia have also made significant contributions. Moreover, if we look at the contributions made by institutions, universities in Indonesia play an important role in the number of publications on research. *Budgetary Slack* This.

The third is about the most popular writers on this Budgetary Slack publication. Most publications are written by one author. We identified Van der Stede as the most prolific writer. He is also the most researched author on Budgetary Slack. Meanwhile, the authors who carried out co-authorship mostly came from China, the United States, Australia, Malaysia, Taiwan, Brazil and Spain.

The fourth is about future research. We identified frequently discussed themes and themes for future research. The most researched themes based on keyword analysis are the clustered themes: Budgetary Slack, *Budgetary Participation*, *Budget Control*, *Organizational Commitment*, and *Information Asymmetry*. Meanwhile, based on the title and abstract analysis, the themes that have been researched the most are the themes that have been researched the most. are the themes

in the cluster: Survey, system, authority. Potential future research themes are budget, management, slack budget, and budget principles.

This study has limitations that need to be addressed. The first is about the database used. This research mainly uses data from the Scopus database. The database used needs to be expanded to obtain more findings in future research. Even though Scopus is the largest academic database, it is possible that there are still many journals that are not included in this database. Another database that can be used in further research is Google Scholar. Second, the keywords used in this research are Budgetary Slack, which is simply taken from the document title. This means that query search results in other fields such as author, affiliation, title source, abstract and keywords are not yet included. It is hoped that more representative results will be obtained by including other fields.

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