

The Effect Knowledge of Budget and Job Relevant Information on Asymmetry Information

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Abstract:

This study aims to measure how much influence the knowledge of the budget and job relevant information on asymmetric information in SKDP District Government. Solok. SKPD is the local government (provincial and district/city) as the implementing executive functions that must be coordinated in order to run with good governance. The data used in this research is primary data obtained from questionnaires.

In this study used multiple regression analysis method. After analyzing the data, it was found that knowledge of budgets significant negative effect on asymmetric information. This means that with the increasing knowledge of the budget to reduce the occurrence of asymmetric information so that subordinates can communicate information owned by the employer. While job relevant information no significant effect on asymmetric information, it indicates the presence

of job relevant information may not reduce the occurrence of asymmetric information. But simultaneously there is a significant relationship between the variables of knowledge about budgeting and job relevant information to asymmetric information.

Key words: asymmetric information, job relevant information, budgeting

Government Regulation No. 58 Year 2005 on Regional Financial Management as a translation of Article 150 to Article 194 and Law No. 32 of 2004, seemingly trying to bridge the demands of society and the area of financial management good area and oriented to the public interest. In regard to the regional budget, this Government Regulation implies the policy direction of financial management-oriented public. It is very clearly stated in Article 19 of Government Regulation No. 58 of 2005 that the Local Budget is based on the budget performance. Furthermore, in paragraph (2) of article 19 referred, states that in order to support the preparation of budget performance as referred to in paragraph 1 of Local Government to develop standards expenditure analysis, benchmarks of performance and cost standards. Budget is a statement regarding the estimation of the performance to be achieved during a certain period of time stated in the financial measures, whereas budgeting is a process or method for preparing a budget (Mardiasmo, 2009). Phase budgeting becomes very important because the budget is not effective and not performance oriented will be able to thwart the plans that have been drawn up, because the budget is one of the performance assessment tool (Performance Measurement Tool).

Budget making in government is a fairly complicated process and contains political content is quite significant. In contrast to the preparation anggaran in private companies that are relatively smaller political burden. For the government budget is not just a yearly plan but also a form of accountability

for the management of public funds assigned to him. In producing a good budget then each member of the budget-makers also need to know about the budget, because the budget which produced an overview of planning activities to be carried out in accordance with the objectives of the organization and the local governments. Knowledge of the budget can be seen from the objectives to be achieved, knowing that a separate budget function, the amount of resources and utilization and so forth. One example of the lack of knowledge on the budget is still adanyapemerintah areas that create a budget but not effective and efficient, it is evident from the budget changes were often the activity and the rest of the budget year in question are often not optimally used for the achievement of the program have been compiled at the beginning of the fiscal year. This shows the weak performance of local government officials.

When subordinates are given the opportunity to provide input in the form of information in its possession to the boss so that employers will gain a better understanding of the knowledge that is relevant to the task (Yusfaningrum, 2005). Researchers see if the participation of budget increases, JRI will also increase. This indicates strengthening relationships JRI increase leads to reduced information asymmetry (Ompusunggu, 2006).

Kren (1992) identifies key information within an organization is job relevant information (JRI), ie information that facilitates decision-making related to the task. Implementing the budget (subordinate) in making decisions or actions specified by JRI to prepare and carry out the task of activities requiring appropriate funds or with funds backed by superior (funders). Tops / proxy budget received information previously unknown accuracy and improved understanding of the subordinate / budget execution thereby further reducing the information asymmetry in the relationship employer / proxy budget and subordinate / implementing the budget, in this case the head of the head of sub-section (Ompusunggu, 2006)

BUDGET PARTICIPATION

Accounting literature indicates the importance of participation in budget setting. It states that the participation of middle and lower level managers in the budgeting process can have beneficial effects in at least two ways. First the process of participation reduces information asymmetry in the organization thereby enabling top management to gain insight into issues about which lower level managers have specialized knowledge. Moreover, the process of participation may bring about greater commitment by lower level managers to carry out the budget plan and meet the budget (Welsch, Hilton, & Gordon, 2002). Participation is a process that can be used for planning and goal setting when there is environmental uncertainty, or motivating subordinates when there is task uncertainty and for co-ordinating interdependence when there is task interdependence (Shields, Shields, 1998). Some authors even claim that participation is the main solution to the dysfunctional effects of budgeting (Argyris, 1952). Nevertheless, there are also dangers inherent in participative budgeting. Some managers may use the opportunity given by participation to reduce the standards demanded of them and to create bias in the estimates they submit (Young, 1985) In many companies, pseudo participation where a superior lets a subordinate be involved with but have no influence on setting the subordinate's budget instead of proper participation where a superior lets a subordinate be involved with and influence budget setting is used (Becker, Green, 1962). Thus participation is no universal solution. It is an essential part of effective budgetary control but needs to be used with care and understanding (Emmanuel, Otley, Merchant, 1990). Studies related to the topic of budget participation can in general be divided into two major groups. One set of researchers tried to investigate and determine the optimal conditions of budget participation while others were more interested in depicting the

links between participation and variables like performance and job satisfaction. The first group of authors like Bruns and Waterhouse (1975) discovered in their studies that managers in highly structured organizations tend to perceive themselves as having more influence and therefore participate more in budget planning and appear more satisfied with budget-related activities. Managers in organisations where authority is concentrated are generally held accountable for fewer financial variables, experience superior-related pressure and budgets together with participation as less useful. Also, similar to this are the findings of Hofstede (1968) who observed that those who do not usually participate in budget setting mostly do not desire it and that participation usually becomes attractive only after it has been experienced. Although, a positive relationship between budget participation and employee performance has never really been in doubt, how exactly this functions in reality has remained an open question to this day. Some authors claim that this link is simple but not direct where various elements can play the role of an intervening variable. So for example, Noor and Othmanl (2012) found that the link between participation and performance was dependent upon the personality of the manager involved. Managers who felt they had a significant degree of control over their destiny exhibited the expected relationship but for those who felt their destiny was controlled by luck, chance or fate, budgetary participation resulted in poorer performance. The same results were also confirmed when he repeated his research a field study (1982a). Other intervening variables that were often used to explain the effects of budget participation on managerial performance were:- budget adequacy and organizational commitment (Nouri, Parker, 1998), cultural background of the managers (Tsui, 2001), fairness perceptions and goal commitment (Wentzel 2002). On the other hand, authors like Shields and Young (1993) claim that this link is much more complex. The relationship that they discovered was where the extent of

information asymmetry affects budget participation which affects the use of budget-based incentives which then positively affects performance. Similarly, the results that Kren (1992) and Chong and Chong (2002) obtained, proved to be consistent with the proposition that budgetary participation facilitates job relevant information acquisition by managers budget goal commitment and that job-relevant information in turn is associated with improved performance.

Applications and solutions proposed by the agency theory up to now have been used in several fields. Economists use the structure principal-agent predicted in agency theory to analyze the interactions of companies with their employees (Bensanko, 2006). An agent is found by a principal in order to make decisions or to take actions which affect the principal's profit. This relation can be rightly found in the position in which a director (principal) of a big industry, responsible for managing several manufacturing units, hires specialized managers of production (agents) to administer those units; they are, in turn, the director's legal responsibility. Problems arise in the agency relationships when actions taken by the agent or the information available to the agent cannot be used as the basis for a contract of incentives, that is, when a contract is incomplete (Klein, 1983; Bensanko, 2006). On the basis of Akerlof's (1970) assumptions and on Klann (2009) research, we can state that a direct consequence of information asymmetry is that, in a certain transaction, the party who owns more information derives greater benefits from the other. Thus information asymmetry occurs largely when there are differences in the level of information between two or more subjects of a contract (Cardoso et al., 2007; Pires, 2008). In the employee-employer relationship, for instance, there is information asymmetry when some information is available to the employee but it is not to the employer (Penno, 1984). It occurs because the employee intends to use classified information to enable self-satisfaction even when it means

causing losses to the employer. In this context, agency theory is intensely related to it since it predicts interest conflicts between the principal and the agent, which are mostly promoted by the existence of information asymmetry between them (Stiglitz, 2000; Andrade and Rossetti, 2006). Accordingly, the establishment of suitable rules and procedures under the directors' point of view to enable managers to work on budget planning is a means of enabling a secure flux of information and of making the budgeting process more transparent (Bruni and Gomes, 2010). The action of information asymmetry shows itself in two ways: adverse selection, which occurs *ex ante* the contract, and moral hazard, which occurs after the contract (Santos et al., 2007). Regarding budgeting, among some of its limitations, it can suffer from adverse selection and moral hazard since before budget closure information can be low-qualified and agents' behavior can change after it respectively (Covaleski et al., 2003). Figure 1 illustrates when these two effects show up in the trade relation as well as in the budgeting process.

METHODOLOGY AND PROCEDURE

The type of data in this study is of primary data sourced directly data sources provide data to data collectors (Sugiyono, 2011). Primary data is data collected by distributing questionnaires to Head each SKPD in Solok District Government.

Tools Used

Asymmetric information is a situation when information held by subordinates exceeds the information owned by his superiors. The instrument used consisted of six items of questions and is measured using a scale of 1-5. According Dunk (1993) of information asymmetry is measured by several indicators, namely Information owned subordinate compared to

the boss, input-output relationships that exist within internal operations, potential performance, technical jobs, is able to assess the potential impact, achievement activity areas.

Knowledge of the budget is the ability of local governments in preparing the budget, the detection and identification of wastage and leakage. To measure the knowledge variable budget is developed from instruments Sopanah (2003) in Samson (2005), namely the preparation of the budget meets the systematics in the Act, the aspirations of the people get priority in budget formulation, preparation of budgets guided by RAK, the determination of the sources of funding to cover the deficit, determination surplus in the legislation, the budget becomes a reference budgeting, use of budget exceeds local capabilities, can be better budgeting, budget funds teridentifikasi storage, examination of the practice field does not match the budget.

Relevant Job Information (JRI) is information that facilitates decision-making related to the task, JRI enhancing performance through more accurate estimates of the environment so that it can have the best course of action. In this study the measurement of JRI using a questionnaire developed by Kren (1992) with indicators obtain clear information, have adequate information, obtain information strategy, finding the right information, the information relating to the progress of the organization, the availability of information required, automated information after processing, in the form of systematic reporting, submission of the report relevant information, difference information between sub-units.

Statistical Techniques Employed

- Reability statistics and validity test was employed to examine the validity and reability instruments.
- Classic assumption test was conducted to test whether the normal distribution of data, occurs multikoleneartitas and Heteroskidastity.

- The coefficient of determination (R^2) was used to measure how far the ability of the model to explain variations in the dependent variable.
- F-test or ANOVA was conducted to test the effect of independent variables jointly (simultaneously) to changes in the value of the dependent variable
- t-statistics (significant value) was employed to examine the hypotheses

OBJECTIVES OF THE STUDY

- To examine the influence of knowledge about the budget on asymmetric information
- To examine job relevant information on asymmetric information.
- To examine the influence of knowledge about the budget and job relevant information on asymmetric information.

HYPOTHESES OF THE STUDY

H1: The influence of knowledge about the budget on asymmetric information

H2: Job relevant information on asymmetric information.

H3: The influence of knowledge about the budget and job relevant information on asymmetric information.

RESULTS

1. Data Quality Test

The data have been obtained amounted to 94 respondents then performed the analysis, the goal in analyzing this data is to test the research instruments are made to fit with what is supposed to measure (validity) and to determine the research instrument used is free from error (reliability). All data have been tested

and found valid and reliable. Based on the classic assumption test all data passes from the classical assumption test.

2. Test Model

Multiple linear regression analysis aimed to determine how much influence the independent variable (independent) on the dependent variable (dependent). Based on the results of the regression analysis has been carried out, the obtained knowledge of the effects of the budget and Job Relevant information as shown in the following table:

Table. 1
Multiple Linear Regression Test
Coefficients(a)

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	32.279	4.697		6.872	.000
Knowledge of Budget	-.375	.133	-.283	-2.827	.006
Job Relevant Inf	.031	.131	.024	.241	.810

a. Dependent Variable: asymmetric information

Based on the above table, we can make multiple linear regression formula as follows:

$$Y = 32.279 - 0,375X1 + 0,031X2$$

Based on the multiple linear regression equation above can be described as follows:

1. The value of the constant is positive, indicating that if the Budget and Job Knowledge of Relevant Information has a constant value, then the average value of asymmetric information will be of 32.279.
2. Knowledge of the Budget coefficient (X1) is negative amounting to 0.375 pales knowledge of the budget increased by 1% while other variables such as Job Relevant Information held constant, then the value of Asymmetric Information will

decrease by 0.375. Then there is the negative influence of knowledge about the budget against asymmetric information.

3. Relevant Job Information Coefficient (X2) positive value of 0.031 means the job relevant information increased by 1% while other variables such as knowledge about the budget held constant, then the value of asymmetric information will be increased by 0,031. This shows the positive influence of job relevant information to asymmetric information.

3. Coefficient of Determination

The coefficient of determination (R^2) essentially measures how far the ability of the model to explain variations in the dependent variable. Adjusted R^2 means R^2 has been adjusted to the degree of freedom of each sum of squares included in the calculation of adjusted R^2 . To compare the two R^2 then it must take into account many variables x contained in the model. Determination test results can be seen in the following table:

Table 4.2
Result of Determination Test
Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.285 ^a	.081	.061	2.690

a. Predictors: (Constant), Knowledge of the Budget JRI

b. Dependent Variable: asymmetric information

According to the table above were obtained value of R-Square (coefficient) of 0.081, the coefficient of determination used to determine the percentage of the effect of independent variables on the dependent variable changes. SPSS results obtained from the value of determination coefficient of 0.081 means that the influence of independent variables knowledge about budgets (X1) and job relevant information (X2) against asymmetric information changes dependent variable (Y) was 8.1% while the remaining 91.9% influenced by variables other than the

independent variables such as participation of the budget, budget slack, and other variables. As in the study Yulia (2008), said that the participation of the budget increase the asymmetry of information between supervisors and subordinates, so that subordinates cannot communicate the information in its possession to the boss.

This is in line with research Utomo (2006) in which subordinates have more accurate information than the subordinate supervisor means more knowing terms of being able to do compared to the boss. Information that is not delivered completely to the boss becomes more value for subordinates, in the sense of the subordinate has the advantages of information despite the fact that participation in budget preparation process, but not all information held by subordinates conveyed in the process.

4. Hypothesis Testing

a. t test

t test intended to test the significant influence of independent and dependent variables partially. Where this test compares the significant probability with alpha of 0.05. From the results of this test when a significant probability variable is smaller than 0.05, the obtained alpha H_0 is rejected and H_a accepted, meaning there is a significant and if the probability is greater than at alpha 0.05 then H_0 is accepted and H_a rejected, meaning there is no relationship between independent variable with dependent variable.

Based on calculations by multiple regression analysis using SPSS for Windows Version 16:00, then the t test calculation results can be seen in the following table 1: From the results of the t test table above can be seen that knowledge of the budget has t count > t table namely $2.827 > 1.986$ with the level of $\alpha = 5\%$ at a significant value $0.006 < 0.05$. This suggests that the hypothesis is accepted, meaning there is a variable

knowledge about budgets against asymmetric information. Told knowledge about budgets have a significant influence on the asymmetric information shown is based on the results of the t test for significance of the results obtained significantly smaller than the targeted level. Meanwhile the results of multiple linear regression tests were seen from unstandardized Coefficients known coefficient of -0.375 obtained variables reflecting the relationship between the two variables have a negative relationship. With increasing knowledge of the budget to reduce the occurrence of asymmetric information so that subordinates can communicate the information held by the employer.

This is not in line with the research Utomo (2006) in which a subordinate who had accurate information from the supervisor means that subordinates more aware of who is able to do compared to the boss. Information that is not delivered completely to the boss becomes more value for subordinates, in the sense of the subordinate has the advantages of information despite the fact that participation in budget preparation process, but not all information held by subordinates conveyed in the process. This will trigger the increase of asymmetric information.

While in the above table job relevant information pick the value $t < t_{table}$ ie, $0.241 < 1.986$ with significant value $0.810 > 0.05$. This suggests that the hypothesis is rejected, stated job relevant information did not have significant effect on the asymmetric information shown is based on the results of the t test for significance of the results obtained significantly greater than the targeted level. In the variable job relevant information, the result that this variable is not significant and has a unidirectional relationship directions (positive) against asymmetric information (intentions out), with the t value $0.241 < t_{table}$ $1,984$ with level $\alpha = 5\%$ significance $0.810 > 0.05$. It said job relevant information did not have significant effect on the asymmetric information shown is based on the results of the t

test for significance of the results obtained significantly greater than the targeted level. Meanwhile the results of multiple linear regression tests were seen from unstandardized Coefficients unknown variable coefficients obtained for 0,031, which reflects that there is no relationship between the two variables.

In line with research conducted Yulia (2013) which showed an increase in job relevant information (JRI) does not result in reduced asymmetric information. Job relevant information (JRI) increased causing increased asymmetric information, this proves subordinates do not communicate the information in its possession to the boss, so the boss does not get good information about the knowledge that is relevant to their duties. In line with research conducted Ompusunggu (2006), confirms that the budget process with the participation of the budget involving subordinates who have information relating to the task, do not result in reduced information asymmetry.

b. test F

Testing the effect of independent variables jointly (simultaneously) to changes in the value of the dependent variable, is done through testing of the magnitude of changes in the value of the dependent variable that can be explained by changes in the value of all the independent variables, it is necessary to test or ANOVA F F. Test performed by comparing significance level was set to study the probability value of the research results. F test calculation results can be seen in the following table:

Table. 3
Result of F Test
ANOVA^b

Model	Sum of Squares	Df	Mean Square	F	Sig.
1 Regression	58.770	2	29.385	4.061	.020 ^a
Residual	665.714	92	7.236		
Total	724.484	94			

a Predictors: (Constant), KoB, JRI

b Dependent Variable: IA

The table above shows the ANOVA calculated F value of 4.061 and the significance column sig value obtained for 0,020. To test the hypothesis whether accepted or rejected by looking at the significance resulting from these calculations. Thus because of the significant value is below 0.05, it can be concluded that simultaneous or whole would reject Ho, this means that there is simultaneously a significant influence between the variables knowledge of the Budget and Job Relevant Information on Asymmetric Information.

CONCLUSION

From the research results can be given several conclusions:

1. Knowledge of the effect on the budget of asymmetric information

This study proves that the knowledge about the budget adversely affect the information asymmetry with the object of research SKPD District Government. Solok. Can be seen from the results of multiple linear regression test knowledge of the value of a budget of -0.375. If knowledge of the budget increased by 1% while other variables such as job relevant information held constant, then the value of asymmetric information will decrease by 0.375. This illustrates the higher knowledge of the budget will reduce the asymmetric information.

2. Relevant Job Information (JRI) influence of asymmetric information

In the variable job relevant information seen from the results of research and analysis on the result amounted to 0,031 that this variable does not have a significant effect on the asymmetric information. It shows an increase in job relevant information (JRI) does not result in reduced information asymmetry, it is proving subordinates do not communicate the information in its possession to the boss, so the boss does not get good information about the knowledge that is relevant to their duties.

3. Knowledge of budgets and job relevant information simultaneously on the influence of asymmetric information.

Simultaneously there is significant influence between the variables knowledge of the Budget and Job Relevant Information on the value of Asymmetric Information. Viewed from the F value of 4.061 and the significance column sig values obtained at 0,020, with a significance value was below 0.05.

In this paper, the authors have tried to present the best according to the writer's ability, but the authors recognize there are still many weaknesses and shortcomings. Therefore, the authors suggest some further research for the sake of perfection: Relevant Job Information positive effect on asymmetric information. This explains Job Relevant Information (JRI) resulted in increased asymmetric information. Means JRI does not affect the information gap between superiors and subordinates. Then JRI is not a factor affecting asymmetric information. For further research may add another variable of the study is to produce a different analysis so as to obtain a comparison of this study.

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