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# THE INFLUENCE OF MOTIVATION ON BUDGET GOAL COMMITMENT THROUGH THE LEVEL OF PARTICIPATION IN BUDGETING AS A MEDIATOR

Amanda Yunne Erlandiani<sup>1</sup>, Enny Prayogo<sup>2</sup>, SeTin SeTin<sup>3</sup>

<sup>1,2,3</sup> Department of Accounting Program, Maranatha Christian University, Bandung, Indonesia

Corresponding Author: [enny\\_pray@yahoo.com](mailto:enny_pray@yahoo.com)

## Abstract

This study aims to investigate and analyze the influence of motivation, consisting of two dimensions, in affecting budget goal commitment through the level of participation in budgeting as a mediator. The two dimensions of motivation referred to are intrinsic motivation and controlled extrinsic motivation. Data were collected through survey-based research by distributing questionnaires to lower-level managers in the garment and textile manufacturing sector in Bandung. To analyze data and test mediation, this study used a structural equation model (SEM) with the alternative partial least squares (PLS) method. The results of this study suggest that both intrinsic motivation and controlled extrinsic motivation have a positive effect on the level of participation in budgeting. In addition, the level of participation in budgeting mediates the influence of each motivation dimension on budget goal commitment. Companies can take action to improve budget goal commitment by managing motivation that will impact the level of participation in budgeting.

**Keywords:** budget goal commitment, level of participation in budgeting, motivation

## 1. Introduction

Budget goal commitment is defined as an individual's firm determination to achieve budget goals and to continuously strive towards achieving them (Maiga, 2005). This is defined by a firm belief in and acceptance of the budgetary objectives, as well as a willingness to put in a lot of extra work. Goal commitment can be

promoted through goal setting and feedback on goal attainment in budgetary participation (Derfuss, 2016).

Participation in budgeting is characterized as a way for managers to communicate with each other, exert influence over the budgeting process and expand their control over budget setting (Wong on Wing et al., 2010). Budgetary participation involves the

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involvement of all levels of management in the budgeting process (Ilmawan, 2017).

The goal-setting theory states that the impact of participation will increase the manager's confidence in budget goals (Chong & Chong, 2002). Similarly, Ratnasari & Wirasedana (2017) suggest that budget participation has a positive impact on managers' motivation in their work. The opportunity to influence budget decisions would increase managers' sense of control, confidence, and ego engagement with the business, which will together lead to reduced resistance to change and increase their acceptance and commitment to budget decisions. This suggests that the level of budget goal commitment will increase in direct proportion to the managers' level of budget participation and their level of commitment to budget goals.

A new study by Mahlendorf et al. (2015) looks at the antecedent elements in participative budgeting, such as the factors related to manager's personalities, particularly their motivation. Additionally, Brownell & McInnes

(1986) discovered that participative budgeting has an effect on manager motivation, which develops as incentive to do tasks well. In the analysis of budget participation research (Shields & Shields, 1998), it is evident that the majority of research do not identify the motivations for employee participation in the budget in concrete terms. A more systematic study is needed to gain a better understanding of this. This research is important to explicitly state the reasons why employees participate in the budget.

According to Musmawarmy et al. (2015), work motivation is something that drives or inspires individuals to engage in work-related activities in order to achieve organizational goals. Motivation theory (e.g., Deci & Ryan, 1985) explains the difference between intrinsic and extrinsic motivation for budget participation. Intrinsic motivation will influence individuals who view budget participation as an end in itself. For instance, just by participating, they feel satisfaction and pride at having achieved their goals. On the other side, individuals have extrinsic

motivation if the reason for their participation is seen as a means to achieve some separable goal.

Although there have previously been research on the connection between motivation and budgeting participation before (e.g., Wong on Wing et al., 2010), these studies were not linked to budget goal commitment. While there have been studies linking the level of participation in budgeting to budget goal commitment (e.g., Maiga, 2005), there have been no studies linking motivation with budget goal commitment through the level of participation as a mediator. This study hypothesizes that motivation can indirectly influence budget goal commitment through the level of participation in budgeting. This study is expected to have contribution to the budgeting literature by integrating motivation, budgeting participation and budget goals commitment in a single model within the context of management accounting.

## **2. Literature Review**

### **2.1 Motivation and Level of Participation in Budgeting**

Deci & Ryan (1985) motivational theory makes a distinction between intrinsic and extrinsic motivation. A person who is intrinsically motivated participates in an activity out of personal interest and finds enjoyment and fulfillment in doing so. A person who is extrinsically motivated, on the other hand, participates in an activity in order to accomplish a certain goal. They do not partake in the activity for pleasure, but rather to maintain positive outcomes or avoid negative outcomes after the activity (Wong on Wing et al., 2010). Sardiman (2014) states that intrinsic motivation is the active motives that function without the need for external stimulation because there is already an internal drive within the individual to do something. In contrast, extrinsic motivation is the active motives that function due to external stimuli because motivation is a force that can drive a person to perform an action, including

work. Motivation to work is important in daily activities as it is the driving force that can stimulate an individual's activities.

Psychology-based research on participation in budgeting (Wong on Wing, 2010) typically takes three methods into account to determine how participation benefits are obtained. These are the achievement of values, motivation, and cognitive mechanisms. Employee morale, followed by employee satisfaction, increases when employees can actively participate in achieving predetermined values. Values can also be defined as what employees expect (e.g., salary or position).

Controlled extrinsic motivation is related to performance, but intrinsic motivation is positively correlated with participation in budgeting and performance, according to the findings of Wong on Wing et al. (2010).

**H<sub>1</sub>: Intrinsic motivation has a positive effect on the level of participation in budgeting.**

**H<sub>2</sub>: Extrinsic motivation has a positive effect on the level of participation in budgeting.**

## **2.2 Level of Participation in Budgeting and Budget Goal Commitment**

According to Rokhman & Pribadi (2016), participation will have future impacts for decision-makers because the decision-making process involves multiple parties. The involvement of organizational leaders in budgeting is a form of participation in determining the goals or objectives of the organization. In the context of planning, participation means the involvement of leaders at both lower and middle levels in determining what needs to be done and making decisions related to the operational goals of the organization. In this research, the level of participation in budgeting is conceptualized as managers' perceptions of how much employees are involved in the budgeting process and efforts to achieve the budget goals.

Rokhman & Pribadi (2016) stated in their research that active

participation of leaders in budgeting will improve performance and budget goal commitment will make the participation process in budgeting effective because leaders will have greater determination in achieving the established budget goals and finding solutions if they are not met. Leaders also have a high level of concern when budget goals are not achieved.

The chance managers are given to participate in and have an impact on the budget planning process is known as budget participation (Chong & Chong, 2002). It is suggested that budget participation strengthens budget goal commitment based on goal-setting theory. The definition of commitment to budget goals in this context is the determination to work toward them and perseverance in doing so over time (Maiga, 2005). Managers feel more in charge of and invested in the budget when they have the ability to participate in and influence the budget-setting process. Managers' dedication to their budgetary objectives is strengthened by such emotions. This perspective is in

line with Shields and Shields (1998), who argue that participation actions enhance "trust, sense of control, and ego involvement with the organization, which in turn jointly lead to less resistance to change and more acceptance and commitment to budget decisions." Additionally, prior accounting research imply that managers are motivated to embrace and commit to their budget goals through budget participation (Chong & Chong, 2002). According to Chong & Chong (2002), participation influences commitment through the internalization of objectives.

Many non-accounting research concur that participation and budget goal commitment have a positive relationship (Erez & Arad, 1986). Locke (1968), for example, argues that "the most direct effect of participation may be to bind the subject to the decisions reached." Budget participation is supposed to give managers an opportunity to take part in and take a part in the budget-setting process, which in turn strengthens their commitment

to budget goals. This empirical data allows for the formulation of the following hypothesis:

**H<sub>3</sub>: The level of participation in budgeting has a positive effect on budget goal commitment.**

### **2.3 The Mediating Role of Participation in Budgeting in The Relationship Between Motivation and Budget Goal Commitment**

This study aims to determine with certainty if the perception of level of participation in budgeting affects the influence between motivation and commitment to budget goals. Statistically, Hair et al., 2016 stated that the condition for mediation to occur is when "both paths are significant." Alternatively, for the mediating effect in this research model, the influence of motivation on level of participation in budgeting as well as the influence of level of participation in budgeting on budget goal commitment must be significant. This condition is supported by the results of Wong on Wing et al.'s (2010) study, which demonstrated that controlled extrinsic motivation is

positively associated to performance while intrinsic motivation is positively related to budgeting participation and performance, which is reflected in hypotheses H1 and H2 that perception of motivation has a positive effect on level of participation in budgeting.

Chong & Chong (2002) and Rokhman & Pribadi (2010) stated that level of participation in budgeting is generally positively related to budget goal commitment, which is reflected in hypothesis H3, that participation in budgeting has a positive effect on budget goal commitment.

Based on the design of these two hypotheses, this study makes an assumption that the relationship between motivation and commitment to budget goals is mediated by the level of budgeting participation.

**H<sub>4a</sub>: The relationship between intrinsic motivation and budget goal commitment is mediated by level of participation in budgeting.**



**H<sub>4b</sub>: The relationship between controlled extrinsic motivation and budget goal commitment is mediated by level of participation in budgeting.**

### 3. Research Methods

#### 3.1 Sample Selection and Data Collection

This is an empirical study aimed at testing hypotheses. The data collection method was through the distribution of a questionnaire via a link on

[https://forms.gle/8SoDk4F9mBmcQqXo](https://forms.gle/8SoDk4F9mBmcQqXo6)

6. The respondents in this study are managers of garment and textile manufacturing companies with no functional area limitations as all division managers typically participate in budget participation.

A total of 100 respondent answers were successfully collected and analyzed. There were 43 male and 57 female respondents. 38 respondents were under 30 years old, 35 respondents were aged 30-40 years old, 19 respondents were aged 41-50 years old, and 8 respondents were over 50 years old. 95 of the respondents held a

bachelor's degree, 4 respondents held a master's degree, and 1 respondent held a doctoral degree. Out of the 100 respondents, 29 were in accounting, 18 in marketing, 14 in finance, 11 in production, 8 in purchasing, 7 in IT, 4 in HRD, 3 in engineering, 3 in warehouse, and 4 in other fields. A total of 15 respondents reported working less than three years, 22 reported working for three to five years, 36 reported working for six to ten years, and 27 reported working for more than ten years.

#### 3.2 Measurement Variables

According to Wong-On-Wing et al. (2010), instrument was used to measure motivation with two dimensions that include intrinsic and controlled extrinsic motivation. Three criteria – participation in budgeting giving managers a sense of achievement, participation in budgeting giving managers a high level of personal satisfaction, and participation in budgeting giving managers a sense of ownership and identification with the bank – were used to measure intrinsic motivation. Two items were used to

measure extrinsic motivation, which are participation in budgeting being seen as a means for managers to provide important information for the job and participation in budgeting being a means for supervisor to utilize job-related information better. A seven-point scale, from strongly disagree to strongly agree, was used to measure responses. The following are five items to measure motivation, namely participating in budgeting gives me a sense of accomplishment; participating in budgeting gives me a great sense of personal satisfaction; Participating in budgeting gives me a sense of ownership and increases identification; Participation in budgeting is an important means of information for my work; Participation in budgeting is a means of enabling my supervisor to make better use of job information.

Similarly, Maiga (2005) develop an instrument to measure the level of participation in budgeting. Six items were used to measure participation in budgeting, which are the ways I participate in the budgeting process, the justifications offered by my supervisor

when the budget is changed, my initiation of discussions related to the budget with my supervisor, my perceived influence over the final budget, how important my budgetary contribution is, and the frequency of budget discussions with my supervisor when the budget is being set. Responses were scored on a seven-point scale ranging from strongly disagree to strongly agree. The following are six items to measure the level of participation in budgeting, namely I am involved in the budget preparation process; I can get a number of reasons from my boss when the budget is revised; I took the initiative to make a number of discussions regarding the budget with my superiors; I feel a great deal of influence over the final budget; My contribution to the budget is important; Several discussions regarding the budget were made by my supervisor while the budget was being set.

An instrument created by Maiga (2005) was used to measured the budget goal commitment. Three criteria were used to measure budget goal commitment, which are the extent of

commitment to achieving the budget in the area of responsibility, the importance of at least achieving the budget in the area of responsibility, and the extent of effort made to achieve the budget in the area of responsibility. Responses to the first question were evaluated on a scale of one (indicating very low commitment) to seven (indicating very high commitment), responses to the second question were measured on a scale of one (indicating not important at all) to seven (indicating extremely important), and responses to the third question were measured on a scale of one (indicating very limited effort) to seven (indicating no limits to the effort made). The following are five

items to measure budget goal commitment, namely how committed are you to achieving the budget for your area of responsibility? How important is it to you to achieve the budget in your area of responsibility? How far have you gone to achieve the budget in your area of responsibility?

## 4. Results and Discussions

### 4.1 Results

Construct reliability and variance extraction calculations were carried out to check the adequacy of the indicators employed to measure hidden variables. For each latent variables, the construct reliability and variance extraction calculations are displayed in Table 1.

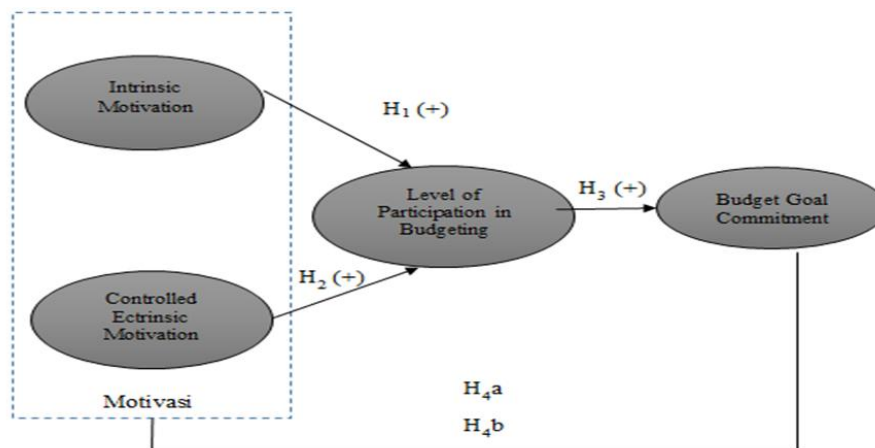
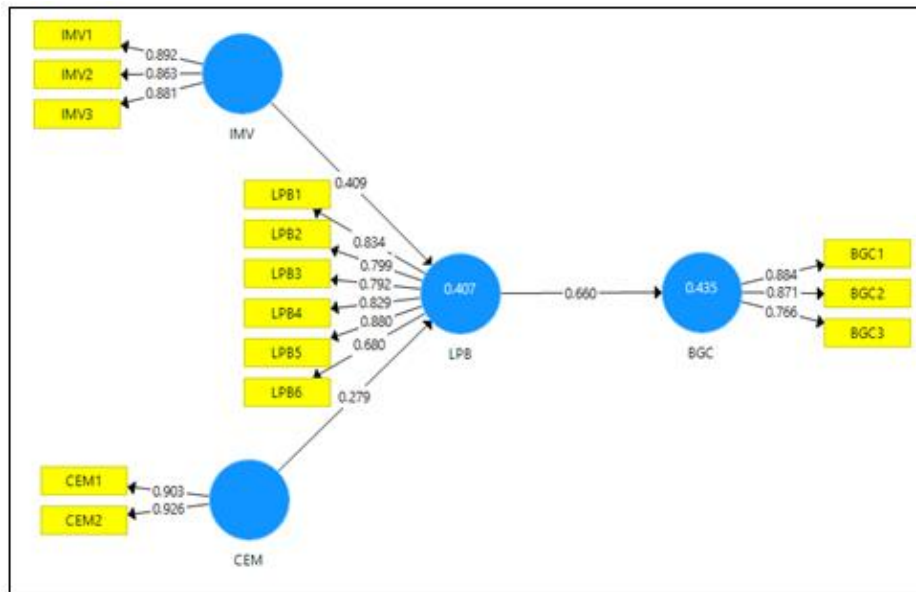


Figure 1  
 Research Framework

Source: Developed in the research (2022)



**Figure 2**

*Standardized Coefficients Full Model*

Source: Developed in the research (2022)

**Table 1**  
*Construct Reliability (CR) and Average Variance Extracted (AVE)*

Indikator	Loading Faktor			
	IM	CEM	LPB	BGC
1	0,892	0,902	0,834	0,884
2	0,863	0,926	0,799	0,871
3	0,881	-	0,792	0,766
4	-	-	0,829	-
5	-	-	0,880	-
6	-	-	0,680	-
<b>CR</b>	<b>0,910</b>	<b>0,911</b>	<b>0,916</b>	<b>0,879</b>
<b>AVE</b>	<b>0,772</b>	<b>0,837</b>	<b>0,647</b>	<b>0,709</b>

Source: SMART PLS 5.0 (2022)

**Table 2**  
 Result of Structural Model Test

Path	Coefficient	t-statistics	p-value	R <sup>2</sup>	Q <sup>2</sup>
IMV --> LPB	0,409	4,316	0,000	0,407	0,248
CEM --> LPB	0,279	2,409	0,008		
LPB --> BGC	0,660	9,636	0,000	0,435	0,293
IMV --> LPB --> BGC	0,269	4,631	0,000		
CEM --> LPB --> BGC	0,184	2,067	0,020		

Source: SMART PLS 5.0 (2022)

It can be observed that the loading factor values for each indicator are greater than 0.40 with a p-value < 0.05. This means that all indicators are valid as measures for the latent variable of intrinsic motivation. Furthermore, the intrinsic motivation indicator's composite reliability rating, which is 0.910, higher than 0.70, show that the indicators consistently measure intrinsic motivation. The latent variable of intrinsic motivation can be used to reflect, on average, 77,2% of the information included in each indication, according to the average variance extracted (AVE) value of 0.772.

Extrinsic motivation's composite reliability value is 0.911, demonstrating consistency in the indicators' capacity to measure the latent variable of controlled extrinsic incentive. The latent variable of

controlled extrinsic motivation can represent, on average, 83.7% of the information contained in each sign, according to the AVE value of 0.837.

The indicators consistently measure the latent variable of level of participation in budgeting, as shown by the composite realibility value for this variable of 0.916. The latent variable of level participation in budgeting can reflect, on average, 64.7% of the information contained in each indicator, according to the AVE value of 0.647.

In addition, the indicators consistently measure the latent variable of budget goal commitment, as shown by the composite reliability value for the variable of 0.879. The latent variable of budget goal commitment could, on average, 70.9% of the information

contained in each indication, according to the AVE value of 0.709.

## 4.2 Discussion

### 4.2.1 The Influence of Intrinsic Motivation and Controlled Extrinsic Motivation on the Level of Participation in Budgeting

The path coefficient test's findings demonstrate a positive relationship between intrinsic motivation and participation in budgeting, with a t-statistic value of 4.316 and a probability value that is close to zero. At a 5% level of error, it is determined to accept  $H_0$  because the t-statistic is more than 1.645 and the probability value is less than 0.05. Thus, it can be said that intrinsic motivation has a favorable impact on level of budgeting participation. This study offer actual proof that greater intrinsic motivation will boost budgeting participation.

The path coefficient test results likewise demonstrate a positive relationship between extrinsic motivation and level of participation in

budgeting, with a t-statistic value of 2.409 and a probability value of 0.008. It is chosen to reject  $H_0$  since the t-statistic is more than 1.645 and the probability value is less than 0.05, at a 5% level of error. The level of participation in budgeting is therefore positively influenced by extrinsic motivation, it can be said. This study offer empirical proof that the greater extrinsic motivation will boost budgeting participation. The association between motivation and the level of participation in budgeting is supported by this study as well as by earlier reseach, such as the study by Wong on Wing et al., (2010).

### 4.2.2 The Effect of Level of Participation in Budgeting on Budget Goal Commitment

The path coefficient analysis shows a positive effect of level of participation in budgeting on budget goal commitment, with a t-statistic value of 9.636 and a probability value approaching zero. Since the t-statistic is more than 1.645 and the probability value is less than 0.05, it can be

concluded that level of budgeting participation has a favorable impact on commitment to budget goals. This empirical evidence supports the theory regarding the relationship between level of participation in budgeting and budget goal commitment, as supported by previous research by Chong & Chong (2002); Rokhman & Pribadi (2016).

#### **4.2.3 The Effect of Intrinsic Motivation Mediated by Participation in Budgeting on Budget Goal Commitment**

The path coefficient analysis reveals a positive effect of intrinsic motivation, mediated by level of participation in budgeting, on budget goal commitment, with a t-statistic value of 4.631 and a probability value approaching zero. Since the t-statistic is more than 1.645 and the probability value is less than 0.05, it can be concluded that there is an effect of intrinsic motivation, mediated by level of participation in budgeting, on budget goal commitment. This empirical evidence supports the notion that high intrinsic motivation, supported by high

level of participation in budgeting, increases budget goal commitment.

#### **4.2.4 The Effect of Extrinsic Motivation Mediated by Participation in Budgeting on Budget Goal Commitment**

The path coefficient of controlled extrinsic motivation mediated by level of participation in budgeting on budget goal commitment is positively signed with a t-statistic of 2.067 and a probability value of 0.020. Since the t-statistic is more than 1.96 and the probability value is less than 0.05, at a 5% level of error it is decided to accept the hypothesis. Thus, it can be concluded that controlled extrinsic motivation mediated by level of participation in budgeting has an effect on budget goal commitment. This research provides empirical evidence that high levels of controlled extrinsic motivation, supported by high levels of participation in budgeting, will increase budget goal commitment.

## 5. Conclusions

First, intrinsic motivation is favorably correlated with the level of budgeting participation, according to this study's result. Second, level of participation in budgeting is strongly correlated with extrinsic motivation. Third, the level of commitment to budget goals is positively correlated with budget participation. Finally, the level of budgeting participation also acts as a mediator between commitment to budget goals and motivation.

These research findings offer empirical proof, from a theoretical standpoint, that the relationship between motivation and commitment to budget goals is moderated by level of budgeting participation. Prior research on the relationship between motivation and participation in budgeting have been conducted by Wong on Wing et al. (2010), but these studies did not link to budget goal commitment. Overall, these findings suggest that the existence of motivation within an organization will have a positive effect on the budget participation of lower-level managers. With the participation of lower-level

managers, it will have an effect on budget goal commitment.

The findings of this study also have implications for companies by explaining what and how two forms of motivation influence the level of participation in budgeting. Companies can take action related to budget goal commitment by managing motivation that will impact the level of participation in budgeting.

Recommendations from this study provide practical advice for companies, namely that the motivation of managers will affect the level of participation in budgeting, which will also have an effect on budget goal commitment. As a result, it is anticipated that the study's findings will help businesses focus on issues that will motivate employees to participate in budgeting to the extent that their dedication to that aim will be attainable.

Future researchers are advised to build on the findings of this study, which are anticipated to serve as a resource in the subject of accounting and be expanded upon with related themes in the future. The theoretical



suggestion for the development of knowledge is that there are limitations in the number of samples used in this study. Therefore, future research is expected to expand the population and sample areas used, not only limited to the manufacturing sector in Bandung but also banking, mining, and others.

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