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The Effect of Budgetary Participation, Planning and Control on Managerial Performance with Leadership Style as Intervening Variable Study on Hospitality Services Company in Central Sulawesi Province

Muhammad Natsir*, Andi Mattulada Amir, Nurhayati Haris and Abdul Kahar

University of Tadulako, Central Sulawesi, Indonesia 94118

*Email for correspondence: natsir1959@gmail.com

Abstract

This study aims to analyze the effect of budgetary participation, planning and control on managerial performance with leadership style as an intervening variable in hospitality services company in Central Sulawesi Province. The population in this study is hospitality services business in Central Sulawesi Province which amounts to 127 hotels either active or inactive with the number of samples of 170 respondents of the study. Data collected were tested for validity, reliability and normality test, multicollinearity and heteroscedasticity test. To prove the research hypothesis is done by path analysis (path analysis) and sobel test. The results of the research discussions has been summarized in following points. 1) Budgetary Participation has no significant effect on Leadership Style. 2) Planning has no significant effect on Leadership Style. 3) Control significant effect on Leadership Style. 4) Budgetary Participation has no significant effect on Managerial Performance. 5) Planning has a significant effect on Managerial Performance. 6) Leadership style has significant effect on Managerial Performance. 7) Budgetary Participation has significant influence to Managerial Performance that is mediated by Leadership Style. 8) Planning has significant influence to Performance Managerial-mediated Leadership Style. 9) Control has a significant effect on Managerial Performance-mediated Leadership Style at hospitality services company in Central Sulawesi Province.

Keywords: Budgetary Participation; Planning; Control; Leadership Style; Manager's Performance

Introduction

In 1998, the tourism of Indonesia was relatively sluggish due to the change of power from the New Order regime to the Reform Order, which caused riots in almost all major cities in Indonesia. Data obtained from the Directorate General of Tourism showed a decrease in the number of visits by foreign tourists by 11.16% from 5.1 million in 1997 to 4.6 million in the economy continued until 1999, but the statistical reality shows that the number of foreign tourist arrivals in 1990 amounted to 4,727,520 or up 121,104 people from the previous year. Similarly, in the following years, the number of foreign tourists visiting increased and decreased. In quantity, the increase and decrease are not so significant (Directorate General of Tourism Central Sulawesi Province, 2013).

The tourism sector, despite its tidal development, is predicted to remain a never-ending sector because in addition to its natural resources, tourism activities also rely on cultural elements that, if explored with professionals, can grow and improve people's lives, both from economic and civilizational aspects.

Tourism business is a business activity that is directly related to tourism activities so without its existence, tourism

can not run well. The existence of tourism business is certainly supported by other businesses, because the tourism industry is a multi-sector industry. Tourism business or often referred to as tourism facilities or tourism facilities (superstructure), one of which is the provision of accommodation. The purpose of providing accommodation is business that provides lodging services and can be complemented by other tourism services. Business accommodation providers can be hotels, villas, cottages, campgrounds, stopovers, caravans and other accommodation used for tourism purposes (Directorate General of Tourism Central Sulawesi Province, 2013)..

The hotel is a commercially managed building that provides lodging facilities to the public with facilities such as: lodging services, food and beverage services, luggage services, laundering, use of furniture facilities and decorations therein (Sri, 1996). Meanwhile, according to (Decree of Minister Parpostelno Km 94 / HK103 / MPPT 1987) the hotel is a type of accommodation that uses part or all of the parts for lodging services, food and beverage providers and other services for the commercial public. In general, the hotel is a form of building, symbol, accommodation company or company providing lodging services, food and beverage providers and other service

facilities where all services are intended for the general public, whether they are staying at the hotel or those who only use the facilities certain that the hotel owned.

Strong business competition causes the company is required to have more capability in improving company performance. Improved performance depends on the ability of managers to coordinate all the functions that exist within the company. One of the activities of managers to be considered is to coordinate the preparation of budgets, planning programs and activities that the company demands that should create a good budget made small businesses and all large companies. Any business organization or non-profit organization will benefit from good budget planning and control. Therefore, the leadership must have high attention to motivate all existing functions in order to increase the scale of business and profitability of its business so as to build a quality business reputation and timely.

The budget which is the main component of planning is the financial planning for the future; the budget contains goals and actions in achieving those objectives. Before setting budgets, the company must first develop a strategic plan that identifies a future five-year strategy of activity and operations that can translate the overall strategy into long-term and short-term goals.

Budgeting is a management activity to plan for the future. This activity also motivates managers to develop the company's direction, forecast difficulties, and develop future policies, and improve the quality of decision making as well as provide the basis for the use of corporate resources and motivate employees. Budget preparation based on two dimensions is how budget is made and how budget is used to implement company plan. The first dimension relates to budgeting mechanisms and a second dimension of how individuals within organizations react to the budget system, the use of budgets for control, performance evaluation, communication and improved coordination implies that budgeting is a human activity, so budgeting carries many dimensions of behavior. In fact, the success or failure of budgeting depends on how management considers its implications for employee behavior.

Some researchers have done a lot of research on the relationship budget with managerial performance (financial and non-financial). Researchers such as Hopwood (1972), who first conducted research on the relationship of budget emphasis as a cost- center- manager evaluation tool with accounting performance measures showed a negative relationship with managerial performance. Then followed up by Otley (1978) who also conducted replicative research on the profit center, but the results did not support the results of research conducted by Hopwood (1972) who concluded that the variables he studied can improve managerial

performance. Therefore, despite replicative research, the findings of the researchers are inconsistent.

Brownell (1982), attempted to try to reconcile findings of both Hopwood and Otley. The research was conducted on one of the manufacturing companies in America, especially the cost center. The findings indicate that budget emphasis is very effective in improving managerial performance in high participatory budget conditions, and vice versa when participation is low. Research conducted by Brownell and Hirst (1986) also showed no significant effect of budget emphasis, participative budgeting, and task uncertainty on managerial performance. Similarly, research conducted Dunk (1993) and several other researchers.

Hansen and Mowen (2000) argue that the use of budgets for control, performance evaluation, communication, and improved coordination imply that budgeting is a human activity that brings many dimensions of behavior. It can not be denied that the process of budgeting takes place in the human environment and several factors related to human attitudes and behavior (Murray, 1990).

From the above description, the condition of hotel business development in Central Sulawesi Province will increase along with the development of tourist visit which will increasingly in the future, hence role of manager very determining the continuity of hotel services business. The hotel manager should involve the parties concerned about the budget so that the company's goals can be achieved. Planning that is part of the budget should be prioritized and well controlled by managers so that the right leadership style can improve the manager's performance. Therefore, the phenomenon described above requires a study to determine the extent of budgetary participation, planning and control over the performance of managers at hospitality services companies in Central Sulawesi Province.

The suggested implications suggest that the results of a study with a sample of manufacturing firms may show different results if applied to a service or trading company. On the basis of inconsistencies among the results of one study with another, then in this study used a sample of service companies that hotels with the possibility of providing results / research findings are different from previous research that took samples of managers manufacturing companies.

Literature Review

Definition of the Budget

Budget is a formal statement that can be used as a guide for management in planning and carrying out operational activities for a certain period. Many scholars argue by stating that the budget is a tool used in a corporate or business organization to disclose a plan of activity in quantitative units, coordination and implementation and

control of operational activities as well as assess the performance of an organization. Brownell, (1982); Dunk, (1993); Chong and Chong; (2002) also provides the following budget definitions:

"The quantitative expression of proposed Plan of action by management for the future time period and is the aid of the coordination and implementation of the plan follow in the upcoming period"

Sumarsono (2009: 57) defines budgeting as a process or method for preparing a budget with a very complicated stage and contains a strong political nuance because it requires discussion and ratification of representatives of the people in the parliament consisting of various delegates of political parties. In the public sector, budgets must be publicly informed to be criticized, discussed, and input. Public sector budgeting is an instrument of accountability for the management of public funds and the implementation of programs financed by public money.

Budget is a tool for management that serves to run planning, coordination, control, and communication (Pello, 2014). While Anthony and Govindarajan (2005: 73) state that budget is an important tool for effective short-term planning and control in the organization. Adisaputro (2007), budget is an important management tool, profit program; budget is an important tool for management.

So it can be concluded from some opinions of experts mentioned above, that the budget compiled in a systematic and written about the activities of an organization expressed in quantitative and monetary units is an annual work contract that is compiled now and must be implemented and realized in the period to come.

Benefits and Budget Limitations

Based on the above description Hansen and Mowen (2009) identified the benefits of the budget as follows:

1. Forcing managers to create budgets.
2. Provide information resources that can improve the quality of decision-making.
3. As a performance evaluation standard.
4. Improve coordination and communication.

While the benefits of the budget expressed by Munandar (2007) have three uses:

1. As a work guide, Budget as a work guide and provide direction as well as providing tasks and target targets to be achieved by employees / managers in a certain period of time to come
2. As a work coordinating tool, Budget serves as a management tool to coordinate the work of all parts of the company, in order to support each other, work together synergistically, in order to reach the target set. Thus the smooth running of the company becomes more secure.

3. As a tool of evaluation (supervision)- work, Budget is useful as a benchmark, as a comparison tool to assess (evaluation) the realization of corporate activities later, this means that the budget serves as a management tool to assess the performance of employees / managers in carrying out duties and obligations has been imposed on them, by defining what is embodied in the budget by what has been achieved by the realization of employee / manager work, can be assessed whether the company has successfully worked, or lacks successful work. Whether the company has worked efficiently, or is working less efficiently.

Thus can be known weakness weakness and strength of strength owned by company. This will be very useful for management to develop policy plans or policies in the future.

Budgetary Participation

Participation is the involvement of individuals who are mentally and emotionally in a group situation for the achievement of common goals and shared shared responsibilities. Participation given by individuals is not only physical activity but also the psychological side, that is how much influence is considered to have someone in decision-making. Participation in the budgeting process is an effective approach to improving managerial motivation. With a high level of participation, it tends to encourage managers to be more active in understanding the budget (Anthony and Govindarajan, 1995), and managers will have a good understanding in the face of difficulties at the time of budget execution.

The budget, which is the main component of planning, is financial planning for the future, the budget contains goals and actions in achieving the objectives of the objective. Before preparing a budget, the company must first develop a strategic to identify the strategic activities and future operations that are usually five-year futures. Companies can translate the overall strategy into long-term and short-term goals. The budget also provides the basis for the use of corporate resources and motivates employees. Controls, which are an important part of the budget system, are made by comparing actual results with budgeted periodically (eg monthly). The big difference between the actual and planned results is the feedback that reveals that the system is not working. Here it is necessary to take action to determine the cause of the difference and then correct it.

There are two dimensions in budgeting; (1) how budgets are made and (2) how budgets are used to implement organizational plans. The first dimension relates to budgeting mechanisms, and the second dimension concerns how individuals in organizations react to the budget system, the use of budgets for control, performance evaluation, communication and improved coordination implies that budgeting is a human activity, so budgeting carries many

dimensions of behavior. In reality, the success or failure of budgeting depends on how management considers its implications for employee behavior.

Participatory budgeting is a managerial approach that is generally assessed to improve organizational effectiveness by improving the performance of individual members of the organization or managerial performance. Managerial performance obtained by managers is one factor that can be used to improve organizational effectiveness. Assessment of the work of the organization is actually an assessment of human behavior in carrying out the role they play within the organization. However, empirical evidence indicates a lack of clarity on the relationship between participative budgeting and improved managerial performance.

Thus many potential budget related issues can be avoided by hospitality companies in the involvement of hotel managers or owners in preparing a rational and objective budget.

Planning

Planning means deciding beforehand what activities might be possible and how to do it. Planning is an anticipatory effort before doing something so that what is done can work well. The main purpose of planning is to provide a feedforward process in order to provide guidance to every manager in day-to-day operational decision making, a fourth stage in a strategic management system, this stage being the shortest period of time between the other stages of the planning process. The planning process before the budgeting stage (strategic formulation, strategic planning, and programming) has a much longer future timeframe than the time spent by budgeting.

Budgeting is the focal point of the overall planning and control process. The budgeting process should be standardized with budget forms, instructions and procedures. Budget assist managers in planning activities and monitoring the performance of activities and profits generated. At the beginning of the budget period is a plan and at the end of the period is a control tool to measure performance, so that future performance can be improved. Budget is also a control tool for revenue, expenses and operations. A cost assessment and control policy should be implemented to ensure that the project will be profitable. Budget control must exist on both financial and non-financial activities. Control is achieved through actual progress reporting and spending compared to planning.

as a management tool, the planning program is a process to help implement effective planning functions. Here we use the term comprehensive profit planning (comprehensive budget) unlike the previous view which views the budget of a mathematical model in organizations developed by computer programmers. This view does not, because it does not pay attention to important aspects of the concept of

profit / budget planning, ie (a) the budget requires management's main planning decisions, (b) budgets regarding control activities undertaken by management, and (c) the budget takes into account the behavioral implications important in the organization as a whole. Thus thoroughly viewed budget becomes one among the approaches of important approaches that have been developed to support effective management processes.

The results of research conducted by Aldehayyat and Al Khatab (2013) concluded that the plan is very positive impact on organizational performance. Good planning should be made in the short term because planning in the long run can negatively impact the company. In planning, managers should take a closer look at the internal environment so that risk can be reduced. Researches linking strategic planning to organizational performance are under-researched, especially in organizations engaged in tourism (Phillips and Moutinho, 1999; Gobadian, O'Regan, Thomas, and Liu, 2008).

Control

Control is a situation where there is an adequate accounting system; to make the manager of the company can provide information both financial and non-financial for each level of management, shareholders, creditors and users of the budget used as the basis for economic decision-making. Understanding Control by Velery G Kumaat (2011: 15) is a process influenced by human resources and information technology systems designed to help the organization achieve certain goals or objectives. Control is a way to direct, monitor and measure the resources of an organization, thus control plays an important role to prevent and detect embezzlement and protect organizational resources both tangible and intangible.

In some management accounting studies it is argued that any accounting control is essential in increasing the effectiveness of the industry, the difference in accounting control leads to differences in the "rules of the game" and not all industrial effectiveness is affected in the same way. Chow *et al.* (1999) argue that an agency in exercising control as a complement complement one another and may also differ in importance and impact. This explains that industry requires an application of different management controls in improving results and behavior. Management control is not a separate part but is the whole of management control itself with non-control management to achieve industrial goals.

Leadership Style

According to Robbins (1996: 354) leadership is the process of influencing a group toward the achievement of goals (leadership is the process of influencing the group towards the achievement of goals). While the style of leadership is a set of characteristics used by the leadership to influence subordinates to achieve organizational goals or can also be

said that leadership style is the pattern of behavior and strategy that is liked and often applied by a leader Rivai (2008: 64).

Syafar (2001: 83) distinguishes leadership style into 5 (five) parts of autocratic leadership style, democratic, participatory, directive and *laissezfaire*. The five leadership styles consist of:

- a. Autocratic Leadership Style
- b. Democratic leadership style
- c. Participatory Leadership Style
- d. Leadership Style Directive
- e. Leadership Style *Laissez faire*

According to Thoha (2007) The style of leadership is the norm of behavior used by a person when the person is trying to influence the behavior of others he sees.

Thoha (2007) suggests a situational leadership style, a style based on the interrelationship of the following: 1) the number of instructions and direction given by the leader, 2) the amount of emotional support given by the leader, 3) the level of preparedness or maturity of the followers in performing specific tasks, functions or specific purposes.

Managerial Performance

Manager becomes the determining factor in addition to approved systems and policies, all employees are aware of their role in achieving company goals, because budgets from various fields and activities of the company must support each other to achieve organizational goals, coordination is necessary. Managers can see the needs of other fields and are motivated to prioritize organizational goals rather than personal goals. The role of communication and coordination becomes increasingly important when organizations grow larger.

Hasibuan in Sujak (1990) and Sutiadi (2003: 6) argued that performance is a work achieved by a person in carrying out the tasks assigned to him based on his skills, experience and sincerity and time. In other words that performance is the work achieved by a person in carrying out the task assigned to him in accordance with the criteria set.

Performance manager is a picture of a manager about the level of achievement of the implementation of an activity or program, the policy in realizing the goals, objectives, mission, organizational vision contained in strategic planning of an organization (Mardiasmo, 2006 in Faizzah, 2009). Performance is the level of achievement of results or the implementation of a specific task. company performance is the level of achievement of results in order to realize the goals of the company and the performance of managers or individuals affected by the competence concerned, organizational support and management support (Payaman 2011: 1).

The performance of managers is strongly influenced by many factors that can be categorized into 3 groups: (1) Individual Competence, (2) Organizational Support and (3) Management Support. Therefore, the level of success of a company can be seen from the performance of managers in managing the resources they have in determining the goals that must be achieved both individually and organization and feedback from the performance appraisal will motivate managers and employees to work in improving the ability in the future.

Performance is a description of the level of achievement of an activity or policy program in realizing organizational goals, objectives, vision and mission as outlined through strategic planning of an organization, Performance can be known and measured if an individual or group of employees already have criteria or benchmark success standards set by the organization.

Performance is the work achieved by a person or group of persons within an organization, in accordance with their respective powers and responsibilities, in an effort to achieve the objectives of the organization in a legal, unlawful and moral or ethical manner (Suyadi, 1999). Managerial performance is one of the factors that can improve organizational effectiveness. According to Mahoney et al (1963) in Nur Indriantoro (1993), the definition of managerial performance is the performance of individual members of the organization in managerial activities, among others: planning, investigation, coordination, supervision, staffing, negotiation and representation.

Theory Agency

Agency theory explains principal and agent relationships one of which is rooted in economic theory, decision theory, sociology, and organizational theory. The principal-agent theory analyzes the contractual arrangement between two or more individuals, groups, or organizations. one of the parties (principal) makes a contract either implicitly or explicitly with the other party (agent) so that the agent will do the job as desired by the principal (in this case delegation of authority). Through these contracts, problems that often occur with agents will be minimized.

Agency theory (agency theory) states that as an agent of shareholders, managers do not always act in the interests of shareholders. For that reason, supervision costs may be required through such means as agent binding, checking of financial statements, and restrictions on management's decision-making. Monitoring activities undertaken require agency fees. The agency fee is used to control all the activities of the manager so that managers can act consistently in accordance with the contractual agreements between creditors and shareholders (Jensen and Meckling, 1976).

Jensen and Meckling (1976) describe the agency relationship in agency theory that the firm is a nexus of contract between the owner of the economic resources (principal) and the manager (agent) that takes care of the use and control of the resource.

According to Meisser, et al., (2006: 7) this agency relationship resulted in two problems:

- a. The occurrence of asymmetric information (information asymmetry), where management generally has more information about the actual financial position and position of the entity's operations than the owner;
- b. The occurrence of conflict of interest due to the unevenness of purpose, where management does not always act in accordance with the interests of the owner.

In an effort to overcome or reduce the agency problem this causes agency costs (agency cost) that will be borne by both principal and agent. Jensen and Meckling (1976) divide this agency cost into monitoring cost, bonding cost and residual loss. Monitoring cost is the cost incurred and borne by principal to monitor agent behavior, that is to measure, observe, and control agent behavior. Bonding cost is the cost borne by the agent to establish and adhere to mechanisms that ensure that the agent will act in the interest of the principal. Furthermore, residual loss is a sacrifice in the form of reduced principal prosperity as a result of differences in agent decisions and principal decisions.

The application of agency theory can be realized in the work contract that will regulate the proportion of rights and obligations of each party while still taking into account the overall benefit. A work contract is a set of rules governing profit-sharing mechanisms, whether in the form of profits, returns or risks approved by principals and agents. The contract of work will be optimal if the contract can be fairness that is able to balance between the principal and the agent that mathematically shows the implementation of the optimal obligations by the agent and giving the satisfactory incentive / reward specifically from the principal to the agent. The essence of agency theory or agency theory is the proper design of contracts to align the principal and agency interests in the event of a conflict of interest.

Goal Setting Theory (Goal-Setting)

Goal Setting Theory proposed by Locke *et al.* (1968) as a supporting theory. Locke *et al.* (1968) has shown a significant influence in the formulation of objectives. Referring to Locke's model, goal setting has four mechanisms in motivating individuals to achieve performance. First, goal setting can direct the individual's attention to focus more on achieving that goal. Second, goals can help regulate the effort given by individuals to achieve goals. Third, the existence of the goal can increase individual persistence in achieving that goal. Fourth, the

goal of helping individuals to set strategies and perform actions as planned. The basic concept is someone who is able to understand the objectives expected by the organization, then the understanding will affect the behavior of his work. The intention to work towards the goal is a major source of work motivation. That is, the target tells employees what to do and how much effort to do (Locke and Latham in Robbins, 2006).

Locke in Kusuma (2014) argues that goal setting affects the accuracy of the budget. Any organization that has set goals designed into the budget plan is easier to achieve its performance targets in accordance with the vision and mission of the organization itself. A budget not only contains the plans and the nominal amount needed to perform the activities / programs, but also contains the goals the organization wants to achieve. based on the theory of theoretical approach to the success of hotel managers in preparing and managing the budget is the goal to be achieved.

In this research goal-setting theory is used to explain the actions of subordinates in realizing the expected goals. An individual's goal will determine how much effort he or she will make, the higher the commitment of an individual will encourage the individual to do the harder.

A Theory of Contingency

Another theory that supports this research is contingency theory can be used as a management accounting system and analyze the design to provide information used company to achieve the desired goals. Fisher (1998) argues that this contingency theory reveals that the use of design and planning of a management control system depends on the environmental conditions and organizational characteristics in which the system is established.

Generally management accounting system is a contingency theory as a variable that moderate a relationship. Contingency theory predicts the organization's external environment within the company contains uncertainty. Ikhsan (2011: 24). Contingency theory attracts researchers because researchers want to know whether the level of reliability of a management accounting system will affect the same in every circumstance or not.

The results of a study examining the relationship between budgetary participation and managerial performance indicate an inconsistency between one study and another. Some researchers argue that there may be other variables to be considered in the relationship between the two. The steps taken to resolve differences of research results can be done with Contrency Approach).

The contingency approach allows to evaluate conditions or other variables that may affect the relationship between budgetary participation and managerial performance. The use of a contingency framework allows these factors to act

as a moderating or intervening variable that will affect the relationship between budgetary participation and managerial performance.

Research Methods

Types of Research

This research is a verification research focused on the analysis of the influence of budgetary participation, planning and control on managerial performance with leadership style as an intervening variable in hospitality services company in Central Sulawesi Province.

Location and Time of Research

The increase of tourism sector activities in Central Sulawesi province is one of the phenomena that make researchers interested in doing this study. This research was conducted at hospitality service company in Central Sulawesi Province as research location based on consideration; 1. The expansion of the Mining Industry in this area which impacts with the provision of adequate accommodation facilities / facilities. 2. Budgeting process of hospitality service has lower level of complexity than a manufacturing company that aims to maximize service to consumers, and (3) To improve service improvement, planning and supervision of costs with different complexity levels is required. With the time it takes to do research is six months.

Populations, Samples and Data Collection Techniques

Population and Sample Research

In this study, the target population is a hospitality service company with the number of managers in the hospitality services company in the region of Central Sulawesi Province. Based on information obtained from the Tourism and Creative Economy Department of Central Sulawesi Province in 2016 as many as 127 hotels and the number of managers as many as 170 people are made limited population with a census approach that is the managers or owners of hotels that star classification or non star classification located in the Region Province. Central Sulawesi.

With a population of 127 hotels, there are 170 hotel managers or owners belonging to the active category and will be taken as a sample of the study. Determination of respondents based on sample criteria as follows:

- i. The hotel is still actively operating,
- ii. Owing manager / owner
- iii. Has been operating for at least 6 Months

Data Collection Technique

To be able to obtain empirical data related to the variables studied, then the techniques required in connection with field data collection are as follows:

1. Questionnaire technique
2. Interview Technique

3. Survey Technique
4. Library Studies

Variable Operationalization

As for the variables used in this study are independent variables, dependent variables and intervening variables and to know each operational definition and how the measurement as follows:

1. Independent Variables

a. Participation of Budgeting (X1)

The participation budget is one of the independent variables that will be used in influencing managerial performance. Where a budget involving managerial in the process of budget preparation as well as achievement of objectives from the budget.

b. Planning (X2)

Planning is where the design or planning of an activity / program in the organization to realize the goals, vision and mission of the organization is constituted by can perform an activity to refine the results of such planning as expected.

c. Control (X3)

Control by Velery G Kumaat (2011: 15) is a process influenced by human resources and information technology systems designed to help the organization achieve certain goals or objectives. Control is a way to direct, monitor and measure the resources of an organization, thus control plays an important role to prevent and detect embezzlement and protect organizational resources both tangible and intangible.

2. Dependent Variables

a. Managerial Performance (Y)

Managerial performance is a description of a manager about the level of achievement of the implementation of an activity or program, the policy in realizing the goals, objectives, mission, organizational vision contained in strategic planning of an organization (Mardiasmo, 2006; Faizzah, 2009).

3. Intervening Variables

b. Leadership Style (Z)

According to Thoha (2007) The style of leadership is the norm of behavior used by a person when the person tries to influence the other person he sees. Thoha (2007) suggests there are several leadership styles, such as situational leadership style.

Types and Sources of Data

Data Type

To analyse the variables in this study, then the type of data used consists of:

1. Qualitative data is descriptive data which according to Moleon (2006) defines qualitative research is research that intends to understand the phenomenon about what

is experienced by research subject .. Iskandar (2009) describes qualitative research characteristics that are inductive.

- Quantitative data, is data data presented in the form of numbers or numbers that can be processed by using math or statistics, and quantitative data sourced from primary data and secondary data. This data will be reduced again with the form of data depicted in the frame of thought, Response respondents or research instruments provided will be used as data to measure the influence of exogenous variables on endogenous variables.

Data source

Primary data: Source of data obtained directly without intermediaries of the respondents about things; participation budgeting, planning, controlling, leadership style, and manager performance in hospitality services company in Central Sulawesi Province.

Secondary Data: Data collected from relevant agencies / companies such as Tourism and Creative Economy with number of hotels in Central Sulawesi Province, as well as some library data sourced from literature relevant to the research.

Analysis Technique

Descriptive Analysis

To discuss and analyze the data that have been obtained from the questionnaire, after the pentabulasian and then done the interpretation with descriptive approach. Descriptive statistics are statistics used to analyze data by describing or describing data obtained from research, without intending to make conclusions that apply to the general or generalization of Sugiyono (2012).

Quantitative Data Analysis

Path analysis can be said as a linear regression analysis with standardized variables. Sofyan Yamin (2014: 151), according to Riduwan and Kuncoro (2012) that path analysis model is used to analyze the relationship pattern between variables with tuju an to know the direct or indirect influence of a set of independent variables (exogenous) to the dependent variable (endogenous).

Path analysis (path analysis) is a method used to analyze direct and indirect influence, then the variables contained in the model are divided into exogenous and endogenous variables. The exogenous variable (exogeneous variable) is the cause variable not described in the model. while the endogenous variable (variable endogeneus) is the resultant variable described or predicted in the Kusnendi model (2008).

The path diagram above is a complete diagram has two exogenous variables, namely budget participation (X1) planning (X2) control (X3), one endogenous variable, ie manager performance (Y), and one intervening variable, ie

leadership style (Z). Furthermore, the structural equations in the path analysis model are as follows:

$$Z = \gamma_{zx_1}X_1 + \gamma_{zx_2}X_2 + \gamma_{zx_3}X_3 + \epsilon_1$$

$$Y = \gamma_{yx_1}X_1 + \gamma_{yx_2}X_2 + \gamma_{yx_3}X_3 + \beta_{yz}Z + \epsilon_2$$

dibakukan menjadi

$$Z = \rho_{zx_1}X_1 + \rho_{zx_2}X_2 + \rho_{zx_3}X_3 + \rho_{z\epsilon_1}$$

$$Y = \rho_{yx_1}X_1 + \rho_{yx_2}X_2 + \rho_{yx_3}X_3 + \rho_{yz}Z + \rho_{y\epsilon_2}$$

Dimana :

Y = koefisien jalur variabel eksogen terhadap variabel endogen

β = koefisien jalur antarvariabel endogen

ϵ_1 dan ϵ_2 = error variables atau jumlah variance yang tidak dapat dijelaskan (unexplained variance) oleh variabel tersebut.

X1 = partisipasi penyusunan anggaran,

X2= perencanaan,

X3 = pengendalian,

Z = gaya kepemimpinan,

Y = kinerja manager

Results and Discussion

The summary of the path analysis (path analysis) direct influence between exogenous variables on endogenous indirect influence using the test sobel in this study is described as follows:

Influence Language by using Path Analysis

1) Budget Participation Participation has no significant effect on Leadership Style At hospitality service company in Central Sulawesi Province. Based on AMOS output results obtained CR value 0.755 and probability value of 0.450. Thus the probability value is greater than the real level of 5%, which means that the path Participation budgeting into Leadership Style is not significant. The amount of direct influence Participation of budgeting on Leadership Style with probabalitas value of $0.450 > \alpha (0.05)$.

This can be interpreted that the Participation of Budgeting consists of aspects; participation in budget planning, involvement in budget preparation, budget revision, the existence of satisfaction and budgeting has no significant effect on the Leadership Style which consists of aspects; work ethic, commitment, work discipline, strategy implementation, behavior patterns, influencing, consistent and expanding creativity. The results of this study are supported by a Muslim study in Nor (2007) which indicates a non-significant relationship between the participation of budget formation and the Leadership Style. A successful or even failed enterprise is partially determined by leadership, a view that it is the leader who is responsible for the failure of the execution of a job, an expression that positions the leader or manager in a company (Thoha, 2006). The results of this study indicate that the influence that is not significant between the participation in budgeting on leadership style shown by the coefficient of regression is not significant, meaning that if participation in the preparation of low budget then the leadership style will also decrease.

Tabel 1: Hasil Perhitungan Analisis Jalur (*Path Analysis*)

Variabel Endogen	Variabel Eksogen	Standardized Estimate	P-Value	Standard Error (S.E)
Gaya Kepemimpinan (Z)	Partisipasi Anggaran (X ₁)	0.047	0.450	0.079
Gaya Kepemimpinan (Z)	Perencanaan (X ₂)	0.023	0.753	0.073
Gaya Kepemimpinan (Z)	Pengendalian (X ₃)	0.671	0,000	0.073
Kinerja Manajer (Y)	Partisipasi Anggaran (X ₁)	0,114	0.074	0.091
Kinerja Manajer (Y)	Perencanaan (X ₂)	0.202	0.006	0.085
Kinerja Manajer (Y)	Pengendalian (X ₃)	0.304	0.000	0.106
Kinerja Manajer (Y)	Gaya Kepemimpinan (Z)	0.232	0.003	0.089
	X ₁ ↔ X ₃	0,339	-	-
Pengaruh Tidak langsung				
		Z Hitung	Z tabel	Keterangan
Pengaruh X ₁ Y Melalui Z	—————→	3,5487	1,96	Signifikan
Pengaruh X ₂ Y Melalui Z	—————→	5,06577	1,96	Signifikan
Pengaruh X ₃ —————→ Y Melalui Z		7,7255	1,96	Signifikan

Sumber : Lampiran hasil olah data Path Analysis dan sobel test
 Source: Attachment of the result of Path Analysis data and test sobel

2) Budget Planning has no significant effect on Leadership Style. Based on AMOS output results obtained CR value of 0.314 and probability value of 0.753. Thus the probability value is greater than the real level of 5%, which means that the path of Budget Planning to Leadership Style is not significant. The magnitude of the direct influence of Budget Planning on Leadership Style with a probability value of 0.753 > α (0.05). This finding is supported by the research of Solikin in Ahmari and Syamsul (2012) that planning failures can complicate budget execution, unclear and unrealistic planning results in unclear budget execution Understanding the lack of planning techniques increases the chances of doubt in the budget planning process.

3) Budget Control has significant effect on Leadership Style in hospitality service company in Central Sulawesi Province. Based on the results of direct research budget control significant effect on Leadership Style. The AMOS output obtained CR value of 9.962 and the probability value of 0.000 is smaller than the 5% real level, or the probability value (P) = 0.000 < α (0.05). this can be interpreted that budget controls made by hospitality managers with leadership style to encourage the creation of work ethic, commitment and work discipline and evaluation. One of the leadership style of budget control is the evaluation of employees, especially on their ability to reach the budget set. At the time of evaluation, managers are fully responsible for the work as set out in the budget. The budget can serve as a control tool if in its preparation involves the parties involved in the execution of the budget. The parties referred to are the principal and subordinate (agent). Not only can budgets strengthen cooperation between owners,

managers and employees, clarify policies, and realize plans, but also can create optimal alignment within the hospitality service company and the harmony of objectives between the principal and the subordinate (agent) as well as the parties involved in the preparation of the budget needs to be considered. If not observed, it can cause dysfunctionallbbehavior. this is reinforced by the opinions of Merchant and Manzoni (1989) Influence Control manager to meet the budget. Managers who are not able to achieve targets will face interventions from higher management, loss of corporate resources, loss of annual bonuses and eventual loss of employment.

4) Direct Influence Variable Participation Budget Arrangement on Manager Performance at hospitality services company in Central Sulawesi Province:

Based on the result of using AMOS output obtained CR value of 1.784 and probability value of 0.074 bigger than 5% real level, or probability value (P) = 0.074 > α (0,05), this circumstance explains that Participation Preparation of Budget consist of aspect; participation in budget planning, involvement in budgeting, budget revision, the existence of satisfaction and budgeting have no significant effect on Managerial Performance that consists of aspects; planning, investigation, coordination, evaluation, supervision, negotiation, representative, punctuality, work result and achievement motivation. The results of this study are strengthened Adiputra (2002) argued that the unclear relationship between the participation of budgeting with the performance of managers allows the Contingency approach to resolve differences reasons for attracting the relationship, the application of contingency approach to research

participation budgeting with managerial performance has resulted in factors - factors that potentially determine the relationship between budgetary participation and manager performance. Furthermore, Murray (1990) argues that participation in budgeting is considered to have consequences for the attitudes and behaviors of members of the organization, therefore when a goal or goal has been established, the hotel employees also have personal responsibility to achieve it because they participate in the preparation of the budget, while Becker and Green (1962) in Riyadi (2000) argue that participation in the budgeting process can increase the motivation to achieve the targets set in the budget.

5) Budget Planning has significant effect on Managerial Performance in hospitality service company in Central Sulawesi Province:

Based on the result of using AMOS output obtained CR value of 2,745 and probability value equal to 0.006 smaller than 5% real level, or probability value (P) = 0.006 < α (0,05), this condition explains that Budget Planning which consist of aspect; forecast, program objectives, market position, technological change, technical condition, strategic considerations, tactical and realistic have significant influence to Managerial Performance consisting of aspect; planning, investigation, coordination, evaluation, supervision, negotiation, representative, punctuality, work result and achievement motivation. it is in the opinion of Nasution (2005) that good budget planning will be able to meet the need for a performance-based budget that will facilitate the implementation of public finance administration and will also further improve the control of the agency concerned. Thus the better planning and implementation will improve budget control on the performance of SKPD.

6) Budget Control has significant effect on Managerial Performance in hospitality service company in Central Sulawesi Province:

Based on the result of using AMOS output obtained CR value of 3,514 and probability value of 0.000 smaller than 5% real level, or probability value (P) = 0.000 < α (0,05). This means that budgeting influence significant to managerial performance. where good control will improve managerial performance in hospitality services companies. The results of this study are in accordance with the results of research conducted by Van der Stede (2000), where the results of this study indicate that strict budget controls cause managers to work under pressure in meeting budget targets. with the aim to facilitate managers in achieving targets on the budget so as to give the impression to the principals that the manager has a good performance.

7) Direct Influence Variable Leadership Style on Manager Performance at hospitality services company in Central Sulawesi Province:

Leadership style has a significant effect on Manager Performance. Based on AMOS output results obtained CR value of 2.956 and probability value of 0.003. Thus the probability value is smaller than the 5% real level, which means that the Leadership Style path to Manager Performance is significant. The magnitude of direct influence of Leadership Style on Manager Performance with probability value of 0.003 < α (0.05), this is supported by the opinion of Dubrin (2005: 3) and Kreitner Rober, Kinicki (2010) which proves that leadership style positively and significantly influence managerial performance, meaning leadership is an effort to influence many people through the communication process to achieve organizational goals that are expected to generate positive changes in the form of dynamic forces that can coordinate the company in order to achieve the goal.

Indirect Effect using Sobel Test

8) Budget Planning Participation has a significant effect on Managerial Performance on hospitality services company in Central Sulawesi Province which is mediated by Leadership Style as intervening variable. From the analysis of the effect of mediation by using Sobel Test, obtained Z arithmetic:

$$z = \frac{ab}{\sqrt{(b^2SE_a^2) + (a^2SE_b^2)}} \\ z = \frac{(0,36)(0,639)}{\sqrt{((0,639)^2(0,093)^2) + ((0,36)^2(0,072)^2)}} \\ z = \frac{0,23004}{\sqrt{0,003531 + 0,000671}} \\ z = 3,5487$$

In testing the influence of Leadership Style in mediating the relationship of participation in the preparation of budget with managerial performance at the level of 5%, or Z table 1.96 can be concluded that the value of Z arithmet = 3.5487 > Z table 1.96 which means leadership style can be a factor mediation relationship between the participation of budgeting and managerial performance. this is supported by research conducted by Agustina (2013) that Leadership Style has a significant effect on the relationship between budgetary participation and managerial performance.

9) Budget Planning has significant effect on Managerial Performance in hospitality services company in Central Sulawesi Province which is mediated by Leadership Style as intervening variable. From the analysis of the effect of mediation by using Sobel Test, obtained Z arithmetic:

$$z = \frac{ab}{\sqrt{(b^2SE_a^2) + (a^2SE_b^2)}} \\ z = \frac{(0,438)(0,639)}{\sqrt{((0,639)^2(0,071)^2) + ((0,438)^2(0,072)^2)}}$$

$$z = \frac{0,279882}{\sqrt{0,002058 + 0,000994}}$$

$$z = 5,06577$$

On testing the influence of Leadership Style in mediating the relationship of budget planning with managerial performance at the level of 5%, or Z table 1.96 can be concluded that the value of $Z_{test} = 5,06577 > Z$ table 1.96 which means leadership style can be a factor mediation relationship between budget planning with managerial performance. this is supported by the results of Ahmari and Amar (2012) research on the public sector about budget planning has the greatest influence on the performance of SKPD.

If the results of this study were correlated with the average budget planning indicator obtained was 3.51 with the respondents achievement rate of 78.3%. This value indicates that the process of planning more realistic and tactical programs and activities done by hotel managers is in good / high criteria.

10) Budget Control has significant effect on Managerial Performance in hospitality service company in Central Sulawesi Province which is mediated by Leadership Style as intervening variable. From the analysis of the effect of mediation by using Sobel Test, obtained Ztest:

$$z = \frac{ab}{\sqrt{(b^2SE_a^2) + (a^2SE_b^2)}}$$

$$z = \frac{(0,756)(0,639)}{\sqrt{((0,639)^2(0,060)^2) + ((0,756)^2(0,072)^2)}}$$

$$z = \frac{0,483084}{\sqrt{0,0014699 + 0,002962}}$$

$$z = 7,7255$$

In testing the influence of Leadership Style in mediating the relationship of budgetary control with managerial performance at the level of 5%, or Z table 1.96 can be concluded that the value of Z arithmet = 7,7255 > Z table 1.96 which means leadership style can be a factor mediation relationship between budget control with managerial performance. this is supported by the opinion of Hansen Mowen, 2011: 424) that in the budget control process provides limits that can control the use of various corporate resources and motivate employees

Based on contingency theory of management control system with budget participation, operating procedure standard, budget planning, budget control, dependence on performance measurement need to be generalized by taking into account organizational and site factors such as behavior of deviant manager (behavioral function) influenced by leadership style in managing service company hospitality in the province of Central Sulawesi. The behavior of hotel managers (dysfunctional behavior) influenced by the

leadership style in this study that most hospitality services company with classicasihotel star in Central Sulawesi Province the involvement of manager or owner and division head in the preparation of budget and execution of budget more role which in the end raises one of style budget control. Parties referred to are the principal (principal) and subordinates (agent). Not only can budgets strengthen cooperation among employees, clarify policies, and realize plans, but also can create optimal alignment within the company and the harmony of goals between superiors and subordinates.

Implications of Research Results

The implications of research results on the development of theory and corporate policy can be described as follows:

1. Theory Implication

The results of the study are expected to contribute to the development of management accounting literature (keperilakuan) in Indonesia, Limitations in this study are expected to be improved on future studies, however the influence of Budgetary Participation Budget Planning and Control on the Performance of Managers through Leadership Style, still need to be re-tested to test the consistency of the results of this study with subsequent research, in order to budget participation participation, planning and budget control in improving the performance of managers by considering the possibility of influence of other conditional factors.

2. Corporate Policy Implications

The results of this study for the business world of both service companies and manufacturing companies, especially those related to the factors of Participation Budgeting, Planning, Budget Control and Leadership Style can contribute thoughts on these factors that are expected to have a positive impact on Manager Performance, to be an important reference in conditions era of globalization filled with fierce competition and uncertain business environment.

3. Research Implications

The results of this study can be a reference for further research directly related to Budgetary Participation, Planning, Budget Control, Leadership Style and Performance Manager should examine more deeply the impact of this research variables on the accuracy of estimation and measurement of the instrument of the research variables.

Novelty Research (Novelty Research)

Based on the results of previous research studies and theories used as references in this study, the novelty (Novelty) developed and found in this study are:

1. Novelty Research Variables

Based on the result of the research, the study that has been studied previously is the Influence of Budgetary

Participation Participation on the Performance of Local Government Officials with Organizational Commitment and Leadership Style as the moderating variable in Jambi Jambi Regency (Friyani, 2017) and Influence of Budgetary Participation on Manager Performance with Organizational Commitment and Style Leadership as a moderating variable (Shinta Anggraini and Point Mildawati 2014). The novelty of this study is to add the Budget Planning and Budget as an independent variable to test its effect on Managerial Performance in Hospitality Services Company in Central Sulawesi Province.

2. Previous studies conducted by Sherly Marsilia Sulaksono Clara Susilawati (2012) are Budgetary Participation and Managerial Performance with Leadership Style as Moderation Variables at Hospital located in Semarang using sample from public sector organization. The novelty in this study is the object of research on private sector organizations (businesses) as service providers who prioritize the profit as the main goal and have characteristics different from other service companies (public sector).

Conclusion and Recommendation

Based on the results of research and discussion of the influence of budgetary participation, planning and controlling on managerial performance with leadership style as intervening variable (Study on Hospitality Company in Central Sulawesi Province) can be drawn the following conclusion: 1) Budget Participation Participation has no significant effect on Style Leadership, 2) Planning has no significant effect on Leadership Style, 3) Control significant effect on Leadership Style, 4) Budget Participation Participation has no significant effect on Managerial Performance, 5) Planning has significant effect on Managerial Performance, 6) Control has significant influence to Managerial Performance, 7) Leadership style has a significant effect on Managerial Performance, 8) Budget Participation Participation has a significant effect on Managerial Performance mediated Leadership Style, 9) Planning influential sign if it is to Managerial Performance-mediated Leadership Style, 10) Control has significant effect on Managerial Performance-mediated Leadership Style at hospitality services company in Central Sulawesi Province.

In addition, the research provides suggestions (1) Further research should develop the variables studied, because it does not close the possibility that with research that includes more variables will be able to produce a good conclusion, (2) furthermore can add variable planning and budget control on the business the service sector (business) and manufacturing business sectors to be better able to do generalization on the results of research, which during this variable planning and budget control variables in research is more widely used in public sector enterprises. (3) Suggestions that can be submitted for the company is the

owner of the company Principal) budget control needs to be considered, tightened and done properly by the management company (agent) for budget gaps that occur can be minimized and short-term orientation of the company can be controlled by hotel managers. (4) Based on the responses of respondents in the variable participation pen budget formation with indicator Budget planning participation obtained mean 2.83 the medium / moderate category means hospitality services companies need to give attention or motivation in the participation in the preparation of the budget

Limitations of Research

This research is limited to managers or owners of service companies that are hotels with star and non star classification in Central Sulawesi Province. With intervening variables used in this study is indirectly able to influence the relationship between dependent and independent variables. This study will likely show different results if applied to managers or owners of hotels with only star hotel classification throughout Indonesia and higher responses, to better generalize the results of research and non-hotel service companies, trading or based on the type of ownership of foreign companies or a domestic company not listed on the Jakarta Stock Exchange (JSX).

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