

## DAFTAR PUSTAKA

- Adams, J. S. (1963). Towards an understanding of inequity. *Journal of Abnormal and Social Psychology*, Vol.67 No.5, Hal. 422–436.  
[https://edisciplinas.usp.br/pluginfile.php/5325998/mod\\_folder/content/0/1964-04111-001%20%281%29.pdf](https://edisciplinas.usp.br/pluginfile.php/5325998/mod_folder/content/0/1964-04111-001%20%281%29.pdf)
- Adams, J. S. (1965). Inequity In Social Exchange. *Advances in Experimental Social Psychology*, Vol.2, Hal. 267–299.  
<https://www.sciencedirect.com/science/article/abs/pii/S0065260108601082>
- Bass, B. M., & Avolio, B. J. 1995 dalam Dwiastuti, Diah Ambarwati. (2017). Pengaruh Gaya Kepemimpinan dan Orientasi Kewirausahaan terhadap Kinerja Usaha Kecil dan Menengah di Kota Semarang. Semarang: Universitas Katolik Soegijapranata Semarang.  
<http://repository.unika.ac.id/14977/>.
- Beuren, I. M., Altoé, S. M. L., & Vesco, D. G. D. (2015). Percepção de justice e comportamento de cidadania organizacional: Um estudo na perspectiva do sistema de mensuração de desempenho estratégico. *Cuadernos de Administracion*, Vol.28 No.51, Hal. 133–157.  
[https://www.researchgate.net/publication/302981226\\_Percepcao\\_de\\_justica\\_e\\_comportamento\\_de\\_cidadania\\_organizacional\\_um\\_estudo\\_na\\_perspectiva\\_do\\_Sistema\\_de\\_Mensuracao\\_de\\_Desempenho\\_Estrategico](https://www.researchgate.net/publication/302981226_Percepcao_de_justica_e_comportamento_de_cidadania_organizacional_um_estudo_na_perspectiva_do_Sistema_de_Mensuracao_de_Desempenho_Estrategico)
- Brownell, P. (1982). The Role of Accounting Data in Performance Evaluation, Budgetary Participation, and Organizational Effectiveness. *Journal of Accounting Research*, Vol.20 No.1, Hal.12-27. <https://www.jstor.org/stable/2490760>
- Burkert, M., Fischer, F. M., & Schäffer, U. (2011). Application of the controllability principle and managerial performance: The role of role perceptions. *Management Accounting Research*, Vol.22 No.3, Hal. 143–159.  
<https://www.sciencedirect.com/science/article/abs/pii/S1044500511000163>
- Burney, L. L., Henle, C. A., & Widener, S. K. (2009). A path model examining the relations among strategic performance measurement system characteristics, organizational justice, and extra- and in-role performance. *Accounting, Organizations and Society*, Vol.34, Hal. 305–321. <https://www.sciencedirect.com/science/article/abs/pii/S0361368208000925>
- Burney, L., & Widener, S. K. (2007). Strategic Performance Measurement Systems, Job-Relevant Information, and Managerial Behavioral Responses— Role Stress and Performance. *Behavioral Research in Accounting*, Vol.19, Hal. 43–69.  
[https://www.researchgate.net/publication/247874647\\_Strategic\\_Performance\\_Measurement\\_Systems\\_Job-Relevant\\_Information\\_and\\_Managerial\\_Behavioral\\_Responses-Role\\_Stress\\_and\\_Performance](https://www.researchgate.net/publication/247874647_Strategic_Performance_Measurement_Systems_Job-Relevant_Information_and_Managerial_Behavioral_Responses-Role_Stress_and_Performance)
- Chen, C. C., & Jones, K. T. (2004). Budgetary Slack and Performance in Group Participative Budgeting: the Effects of Individual and Group Performance Feedback and Task Interdependence. *Advances in Management Accounting*, Vol. 13. Hal. 183-221.  
[https://www.emerald.com/insight/content/doi/10.1016/S1474-7871\(04\)13008-6/full/html](https://www.emerald.com/insight/content/doi/10.1016/S1474-7871(04)13008-6/full/html)

- Cohen-Charash, Y., & Spector, P. E. (2001). The role of justice in organizations: A meta-analysis. *Organizational Behavior and Human Decision Processes*, Vol.86 No.2, Hal. 278–321. <https://www.sciencedirect.com/science/article/abs/pii/S0749597801929589>
- Colquitt, J. A., Scott, B. A., & LePine, J. A. (2007). Trust, Trustworthiness, and Trust Propensity: A Meta-Analytic Test of Their Unique Relationships With Risk Taking and Job Performance. *Journal of Applied Psychology*, Vol.92 No.4, Hal. 909–927. [https://www.researchgate.net/publication/6200985\\_Trust\\_Trustworthiness\\_and\\_Trust\\_Propensity\\_A\\_Meta-Analytic\\_Test\\_of\\_Their\\_Unique\\_Relationships\\_With\\_Risk\\_Taking\\_and\\_Job\\_Performance](https://www.researchgate.net/publication/6200985_Trust_Trustworthiness_and_Trust_Propensity_A_Meta-Analytic_Test_of_Their_Unique_Relationships_With_Risk_Taking_and_Job_Performance)
- Colquitt, J. A., Wesson, M. J., Porter, C. O. L. H., Conlon, D. E., & Ng, K. Y. (2001). Justice at the millennium: A meta-analytic review of 25 years of organizational justice research. *Journal of Applied Psychology*, Vol.86 No.3, Hal. 425–445. [https://www.researchgate.net/publication/11920237\\_Justice\\_at\\_the\\_Millennium\\_A\\_Meta-Analytic\\_Review\\_of\\_25\\_Years\\_of\\_Organizational\\_Justice\\_Research](https://www.researchgate.net/publication/11920237_Justice_at_the_Millennium_A_Meta-Analytic_Review_of_25_Years_of_Organizational_Justice_Research)
- Cropanzano, R., Bowen, D. E., & Gilliland, S. W. (2007). The Management of Organizational Justice Executive Overview. *Academy of Management Perspectives*, Vol.21 No.4, Hal. 34–48. [https://www.researchgate.net/publication/261251129\\_The\\_Management\\_of\\_Organizational\\_Justice](https://www.researchgate.net/publication/261251129_The_Management_of_Organizational_Justice)
- Davis, S., DeZoort, F. T., & Kopp, L. S. (2006). The Effect of Obedience Pressure and Perceived Responsibility on Management Accountants' Creation of Budgetary Slack. *Behavioral Research in Accounting*, Vol.18 No.1, Hal. 19–35. [https://www.researchgate.net/publication/237940018\\_The\\_Effect\\_of\\_Obedience\\_Pressure\\_and\\_Perceived\\_Responsibility\\_on\\_Management\\_Accountants'\\_Creation\\_of\\_Budgetary\\_Slack](https://www.researchgate.net/publication/237940018_The_Effect_of_Obedience_Pressure_and_Perceived_Responsibility_on_Management_Accountants'_Creation_of_Budgetary_Slack)
- Dunk, A. S. (1993). *The Effect Relation of Budget Between Emphasis the Budgetary Slack and Information Asymmetry on Participation and Slack. The Accounting Review*, Vol.68 No.2, Hal. 400–410. <https://www.coursehero.com/file/11529011/Dunk-1993/>
- Eberly, M. B., Bluhm, D. J., Guarana, C., Avolio, B. J., & Hannah, S. T. (2017). Staying after the storm: How transformational leadership relates to follower turnover intentions in extreme contexts. *Journal of Vocational Behavior*, Vol.102, Hal. 72–85. <https://www.sciencedirect.com/science/article/abs/pii/S0001879117300635>
- Erdogan, B. (2002). Antecedents and consequences of justice perceptions in performance appraisals. *Human Resource Management Review*, Vol.12 No.4, Hal.555–578. <https://www.sciencedirect.com/science/article/abs/pii/S1053482202000700>
- Greenberg, J. 1993 dalam Klein, L., Beuren, I. M., & Dal Vesco, D. (2019). *Effects of the management control system in unethical behaviors. RAUSP Management Journal*, Vol.54 No.1, Hal. 54–76. <https://www.emerald.com/insight/content/doi/10.1108/RAUSP-06-2018-0036/full/html>

- Hartmann, F., & Slapničar, S. (2009). *How formal performance evaluation affects trust between superior and subordinate managers. Accounting, Organizations and Society*, Vol.34 No.6–7, Hal. 722–737. <https://www.sciencedirect.com/science/article/abs/pii/S0361368208000949>
- Harvard Business School Press. (1996). *The balanced scorecard: Translating strategy into action*. Boston : Kaplan, R. S., & Norton, D. P. <https://morning-store.com/product/the-balanced-scorecard-translating-strategy-into-action/>
- Hirst, M. (1983). The Controllability of Financial Outcomes. *Abacus*, Vol.19 No.1, Hal. 29–38. [https://www.researchgate.net/publication/229960173\\_The\\_Controllability\\_of\\_Financial\\_Outcomes](https://www.researchgate.net/publication/229960173_The_Controllability_of_Financial_Outcomes)
- Hopwood, A. G. (2013). An empirical study of the role of accounting data in performance evaluation. *Accounting From the Outside (RLE Accounting): The Collected Papers of Anthony G. Hopwood*, Vol.10, Hal.156–182. <https://www.jstor.org/stable/2489870>
- Iga, N., Sadha, S. I., Ratna, S. M. M., & Ary, W. I. (2018). The role of distributive justice, procedural justice, budgetary goal commitment and job relevant information in mediating effect of budgetary participation on managerial performance. *Russian Journal of Agricultural and Socio-Economic Sciences*, Vol.79 No.7, Hal. 76-84. [https://www.researchgate.net/publication/326779645\\_THE\\_ROLE\\_OF\\_DISTRIBUTIVE\\_JUSTICE\\_PROCEDURAL\\_JUSTICE\\_BUDGETARY\\_GOAL\\_COMMITMENT\\_AND\\_JOB\\_RELEVANT\\_INFORMATION\\_IN\\_MEDIATING\\_EFFECT\\_OF\\_BUDGETARY\\_PARTICIPATION\\_ON\\_MANAGERIAL\\_PERFORMANCE](https://www.researchgate.net/publication/326779645_THE_ROLE_OF_DISTRIBUTIVE_JUSTICE_PROCEDURAL_JUSTICE_BUDGETARY_GOAL_COMMITMENT_AND_JOB_RELEVANT_INFORMATION_IN_MEDIATING_EFFECT_OF_BUDGETARY_PARTICIPATION_ON_MANAGERIAL_PERFORMANCE)
- Ilgén, D. R., Fisher, C. D., & Taylor, M. S. (1979). Consequences of individual feedback on behavior in organizations. *Journal of Applied Psychology*, Vol.64 No.4, Hal. 349–371. [https://www.researchgate.net/publication/232557703\\_Consequences\\_of\\_individual\\_feedback\\_on\\_behavior\\_in\\_organizations](https://www.researchgate.net/publication/232557703_Consequences_of_individual_feedback_on_behavior_in_organizations)
- Ittner, C.D. and Larcker, D.F. (1998). Are Nonfinancial Measures Leading Indicators of Financial Performance? An Analysis of Customer Satisfaction, *Journal of Accounting Research*, Vol.36 No.3, Hal. 1-35. <https://www.jstor.org/stable/2491304>
- Jensen, M. C. & Meckling, W. H. (1976). The Theory of The Firm: Managerial Behaviour, Agency Cost and Ownership Structure. *Journal of Financial and Economics*. Vol.3, Hal. 305-360. <https://www.sciencedirect.com/science/article/pii/0304405X7690026X>
- Kahar, S. H. A., Rohman, A., & Chariri, A. (2016). Participative budgeting, budgetary slack and job satisfaction in the public sector. *Journal of Applied Business Research*, Vol.32 No.6, Hal. 1663–1674. [https://www.researchgate.net/publication/309685826\\_Participative\\_Budgeting\\_Budgetary\\_Slack\\_And\\_Job\\_Satisfaction\\_In\\_The\\_Public\\_Sector](https://www.researchgate.net/publication/309685826_Participative_Budgeting_Budgetary_Slack_And_Job_Satisfaction_In_The_Public_Sector)
- Kanfer, R., Sawyer, J., Earley, P. C., & Lind, E. A. (1987). Fairness and participation in evaluation procedures: Effects on task attitudes and performance. *Social Justice Research*, Vol.1 No.2, Hal. 235–249.

[https://www.researchgate.net/publication/225237943\\_Fairness\\_and\\_Participation\\_in\\_Evaluation\\_Procedures\\_Effects\\_on\\_Task\\_Attitudes\\_and\\_Performance](https://www.researchgate.net/publication/225237943_Fairness_and_Participation_in_Evaluation_Procedures_Effects_on_Task_Attitudes_and_Performance)

- Klein, L., Beuren, I. M., & Dal Vesco, D. (2019). *Effects of the management control system in unethical behaviors*. *RAUSP Management Journal*, Vol.54 No.1, Hal. 54–76. <https://www.emerald.com/insight/content/doi/10.1108/RAUSP-06-2018-0036/full/html>
- Langevin, P., & Mendoza, C. (2013). *How can management control system fairness reduce managers' unethical behaviours?*. *European Management Journal*, Vol.31 No.3, Hal. 209–222. <https://www.sciencedirect.com/science/article/abs/pii/S026323731200120X>
- Lau, C. M. (2015). The effects of nonfinancial performance measures on role clarity, procedural fairness and managerial performance. *Pacific Accounting Review*, Vol.27 No.2, Hal. 142–165. <https://www.emerald.com/insight/content/doi/10.1108/PAR-03-2013-0017/full/html>
- Lau, C. M., & Moser, A. (2008). Behavioral Effects of Nonfinancial Performance Measures: The Role of Procedural Fairness. *Behavioral Research in Accounting*, Vol.20 No.2, Hal. 55–71. [https://www.researchgate.net/publication/247874652\\_Behavioral\\_Effects\\_of\\_Nonfinancial\\_Performance\\_Measures\\_The\\_Role\\_of\\_Procedural\\_Fairness](https://www.researchgate.net/publication/247874652_Behavioral_Effects_of_Nonfinancial_Performance_Measures_The_Role_of_Procedural_Fairness)
- Leach-López, M. A., Stammerjohan, W. W., & McNair, F. M. (2007). *Differences in the Role of Job-Relevant Information in the Budget Participation-Performance Relationship among U.S. and Mexican Managers: A Question of Culture or Communication*. *Journal of Management Accounting Research*, Vol.19 No.1, Hal. 105–136. [https://www.researchgate.net/publication/247874948\\_Differences\\_in\\_the\\_Role\\_of\\_Job-Relevant\\_Information\\_in\\_the\\_Budget\\_Participation-Performance\\_Relationship\\_among\\_US\\_and\\_Mexican\\_Managers\\_A\\_Question\\_of\\_Culture\\_or\\_Communication](https://www.researchgate.net/publication/247874948_Differences_in_the_Role_of_Job-Relevant_Information_in_the_Budget_Participation-Performance_Relationship_among_US_and_Mexican_Managers_A_Question_of_Culture_or_Communication)
- Leventhal, G.S. (1976), “What should be done with equity theory? New approaches to the study of fairness in social relationships”, in Gergen, K., Greenberg, M. and Willis, R. (Eds), *Social Exchange: New Advances in Theory and Research*, Plenum Press, New York, NY, Hal. 27-55. [https://archive.org/details/ERIC\\_ED142463/page/n35/mode/2up](https://archive.org/details/ERIC_ED142463/page/n35/mode/2up)
- Magner, N. R., Welkpr, R. B., & Johnson, G. G. (1992). Testing a model of voice, control, procedural justice, and organizational commitment with latent variable structural equation analysis. *International Journal of Conflict Management*, Vol.3 No.3, Hal. 223–236. <https://www.emerald.com/insight/content/doi/10.1108/eb022713/full/html>
- Magner, N. R., Johnson, G. G., Little, H. T., Staley, A. B., & Welker, R. B. (2006). The case for fair budgetary procedures. *Managerial Auditing Journal*, Vol.21 No.4, Hal. 408–419. <https://www.emerald.com/insight/content/doi/10.1108/02686900610661414/full/html>
- McNally, G. M. (1980). Responsibility Accounting and Organisational Control. *Journal of Business Finance & Accounting*, Vol.7, Hal. 165-181. [https://www.researchgate.net/publication/229489058\\_RESPONSIBILITY\\_ACCOUNTING\\_AND\\_ORGANISATIONAL\\_CONTROL\\_SOME\\_PERSPECTIVES\\_AND\\_PROSPECTS](https://www.researchgate.net/publication/229489058_RESPONSIBILITY_ACCOUNTING_AND_ORGANISATIONAL_CONTROL_SOME_PERSPECTIVES_AND_PROSPECTS)

- Merchant, Kenneth A. & Van der Stede, Wim A. 2000 dalam Langevin, P., & Mendoza, C. (2013). *How can management control system fairness reduce managers' unethical behaviours?*. *European Management Journal*, Vol.31 No.3, Hal. 209–222. <https://www.sciencedirect.com/science/article/abs/pii/S026323731200120X>
- Nouri, H. (1994). Using organizational commitment and job involvement to predict budgetary slack: A research note. *Accounting, Organizations and Society*, Vol.19 No.3, Hal. 289–295. <https://www.sciencedirect.com/science/article/abs/pii/0361368294900361>
- Omar, A. (2006). Justicia organizacional, individualismo-colectivismo y estrés laboral. *Psicología y Salud*, Vol.16 No.2, Hal. 207–217. [https://www.researchgate.net/publication/26472820\\_Justicia\\_organizacional\\_individualismo-colectivismo\\_y\\_estres\\_laboral](https://www.researchgate.net/publication/26472820_Justicia_organizacional_individualismo-colectivismo_y_estres_laboral)
- Otley, D. (1999). Performance management: a framework for management control systems research. *Management Accounting Research*, Vol.10 No.4, Hal. 363–382. [https://www.researchgate.net/publication/222473924\\_Performance\\_Management\\_A\\_Framework\\_For\\_Management\\_Control\\_Systems\\_Research](https://www.researchgate.net/publication/222473924_Performance_Management_A_Framework_For_Management_Control_Systems_Research)
- Pearson Education Limited. (2007). *Management Control Systems : Performance Measurement, Evaluation and Incentives*. Harlow: Merchant, Kenneth A. & Van der Stede, Wim A. [https://books.google.co.id/books/about/Management\\_Control\\_Systems.html?id=yM2cQN3iEMC&redir\\_esc=y](https://books.google.co.id/books/about/Management_Control_Systems.html?id=yM2cQN3iEMC&redir_esc=y)
- Rahmawati, A., & Supriyadi. (2020). Feedback's Effect on Budgetary Slack and Self-Efficacy As Moderation Variable. *Jurnal Akuntansi Dan Keuangan Indonesia*, Vol.17 No.2. Hal.118-133. <https://scholarhub.ui.ac.id/cgi/viewcontent.cgi?article=1021&context=jaki>
- Rego, A. (2002). Comprometimento afetivo dos membros organizacionais: o papel das percepções de justiça. *Revista de Administração Contemporânea*, Vol.6 No.2, Hal. 209–241. [https://www.researchgate.net/publication/250992787\\_Comprometimento\\_afetivo\\_dos\\_membros\\_organizacionais\\_O\\_papel\\_das\\_percepcoes\\_de\\_justica](https://www.researchgate.net/publication/250992787_Comprometimento_afetivo_dos_membros_organizacionais_O_papel_das_percepcoes_de_justica)
- Roberson, Q. M., & Stewart, M. M. (2006). Understanding the motivational effects of procedural and informational justice in feedback processes. *British Journal of Psychology*, Vol.97 No.3, Hal. 281–298. [https://www.researchgate.net/publication/6936795\\_Understanding\\_the\\_Motivational\\_Effects\\_of\\_Procedural\\_and\\_Informational\\_Justice\\_in\\_Feedback\\_Processes](https://www.researchgate.net/publication/6936795_Understanding_the_Motivational_Effects_of_Procedural_and_Informational_Justice_in_Feedback_Processes)
- Sholihin, M., & Pike, R. (2010). Organisational Commitment in the Police Service: Exploring the Effects of Performance Measures, Procedural Justice and Interpersonal Trust. *Financial Accountability and Management*, Vol.26 No.4, Hal. 392–421. [https://www.researchgate.net/publication/227882420\\_ORGANISATIONAL\\_COMMITMENT\\_IN\\_THE\\_POLICE\\_SERVICE\\_EXPLORING\\_THE\\_EFFECTS\\_OF\\_PERFORMANCE\\_MEASURES\\_PROCEDURAL\\_JUSTICE\\_AND\\_INTERPERSONAL\\_TRUST](https://www.researchgate.net/publication/227882420_ORGANISATIONAL_COMMITMENT_IN_THE_POLICE_SERVICE_EXPLORING_THE_EFFECTS_OF_PERFORMANCE_MEASURES_PROCEDURAL_JUSTICE_AND_INTERPERSONAL_TRUST)

- Sosik, J. J., Kahai, S. S., & Avolio, B. J. (1998). Transformational leadership and dimensions of creativity: Motivating idea generation in computer-mediated groups. *Creativity Research Journal*, Vol.11 No.2, Hal. 111–121. [https://www.tandfonline.com/doi/abs/10.1207/s15326934crj1102\\_3](https://www.tandfonline.com/doi/abs/10.1207/s15326934crj1102_3)
- Springer. (2018). Partial Least Squares Structural Equation Modeling: Recent Advances in Banking and Finance. Switzerland: Avkiran, N. K., & Ringle, C. M. <https://morning-store.com/product/partial-least-squares-structural-equation-modeling-recent-advan/>
- Sudirman, Erwin, S., & Ernawaty, U. (2018). The Effect of Budget Participation on Budgetary Slack. *Russian Journal of Agricultural and Socio-Economic Sciences*, Vol.79 No.7, 150–157. [https://rjoas.com/issue-2018-07/article\\_16.pdf](https://rjoas.com/issue-2018-07/article_16.pdf)
- Sulistiyawanto, H. S., & Susilawati, C. (2016). *Metode Penulisan Skripsi Edisi 9*. Semarang : Penerbit Universitas Katolik Soegijapranata.
- Thompson, G., Buch, R., Thompson, P.-M. M., & Glasø, L. (2021). The impact of transformational leadership and interactional justice on follower performance and organizational commitment in a business context. *Journal of General Management*, Vol.46 No.4, Hal. 274–283. <https://journals.sagepub.com/doi/full/10.1177/0306307020984579>
- Tyler, T. R. (1989). The Psychology of Procedural Justice: A Test of the Group-Value Model. *Journal of Personality and Social Psychology*, Vol.57 No.5, Hal. 830–838. <https://psycnet.apa.org/record/1990-07413-001>
- Yanti, I., Asnawi, M., Simanjuntak, A M. A.. (2018). Mekanisme Internal Dan Eksternal Corporate Governance Dalam Memitigasi Financial Distress (Studi Terhadap Perusahaan Manufaktur yang Terdaftar pada Bursa Efek Indonesia Periode 2011-2015). *Jurnal Akuntansi & Keuangan Daerah*, Vol.13 No.1, Hal. 1–15. <https://ejournal.akuntansiuncen.ac.id/index.php/JurnalAkuntansiUncen/article/download/33/27/>
- Yuliansyah, Y., & Razimi, M. S. A. (2015). Non-financial performance measures and managerial performance: The mediation role of innovation in an Indonesian stock exchanged listed organization. *Problems and Perspectives in Management*, Vol.13 No.4, Hal. 135–144. [https://www.researchgate.net/publication/292355264\\_Non-financial\\_performance\\_measures\\_and\\_managerial\\_performance\\_The\\_mediation\\_role\\_of\\_innovation\\_in\\_an\\_Indonesian\\_stock\\_exchanged\\_listed\\_organization](https://www.researchgate.net/publication/292355264_Non-financial_performance_measures_and_managerial_performance_The_mediation_role_of_innovation_in_an_Indonesian_stock_exchanged_listed_organization)