

REFERENSI

- Agirys, C. (1952), "The Impact of Budget on People, Ithaca. Controllership Foundation, Inc. Cornell University, dalam Indrianto, N (1993). The Effect of Participation Budgeting on Job Performance and Job Satisfaction with Locus of Control and Culture Dimnesions as Moderating Variable", *Ph.D Dissertation*, University of Kentucky, Lexington.
- Brownell, P. (1981). "Participation in Budgeting, Locus of Control and Organizational Effectivness". *The Accounting Review*, Vol. LVI, No. 4, Oktober.
- _____, and M. Hirst (1986). "Reliance and Accounting Information, Budgetary Participation, and Task Uncertainty: Test of Three-way Interaction, *Journal of Accounting Research*. Vol 24, No. 2
- Luthans, F. *Organization Behavior*. Eighth Edition. Boston: McGraw-Hill, Inc., 1998
- Dorfman, P. W., dan J. P. Howell (1988), "Dimension of Natural Culture and Effective Leadership Patterns: Hofstede Revisited: in Richard N. Farmer (Ed.), *Advances in International Comparative Management*, Vol. 3, JAL Press, pp. 127-150.
- Draine, C, dan B. Hall (1986), *Culture Shock Indonesia*, Times Books International.
- Frucot, V. and W. T. Shearon (1991)." Budgetary Participation, Locus of Control, and Mexican Managerial Performance and Job Satisfaction", *The Accounting Review*, Vol. 66, No. 1, January, hal. 145-159.
- Govindarajan, V (1986). "Impact of Participation in the Budgetary Process on Managerial Attitude and Performance: Universalistic and Contingency Perspective." *Decision Science* 17: hal. 496-516.
- Gultom, R. M. S. (1994), " Mengembangkan Kepemimpinan yang demokratis", dalam Johannes Mardimun (Editor), *Jangan Tangisi Tradisi Transformasi Budaya Menuju Masyarakat Indonesia Modern*, Kanisius.
- Hair, J. F. Jr, R. E. Anderson, R. L. Tatham, dan W. C. Black (1998). *Multivariate Data Analysis*, New Jersey: Prentice Hall, Inc.
- Hofstede (1980), *Culture's Consequences: International Differences in Work Relate Value*, Baverly Hill, California, Sage Publication.
- _____, (1983), National Culture in Four Dimensions" *International Studies of Management and Organization* 13, No. 1 / 2 pp. 46 – 74 dalam Frucot, V. and W.T. Shearon (1991). " Budgetary Participation, Locus of Control, and

- Mexican Managerial Performance and Job Satisfaction”, *The Accounting review*, Vol. 66m No.1, January, Hal. 145-159.
- Indrianto, N. (1993), The Effect of Participation Budgeting on Job Performance and Job Satisfaction With Locus of Control and Culture Dimensions as Moderating Variable”, Ph.D Dissertation, University of Kentucky, Lexington
- Magner, N., R., B. Steel, dan Champbell (1995).” The Interactive effect of Budgetary Participation and Budget Favorability on Attitudes Toward Budgetary Decision Makers. A Research Note.” *Accounting, Organization and Society* 20: Hal. 611 -618.
- Mahoney, T. A., T. H. Jerdee, and S.J. Carrol (1963), *Development of Managerial Performance A Research Approach*, South Western Publishing.
- Mardiasmo (2001). “Pengawasan, Pengendalian, dan Pemeriksaan Kinerja Pemerintah dalam Pelaksanaan Otonomi Daerah.” *Jurnal Bisnis dan Akuntansi* Agustus: Hal. 441-456.
- Milani, K (1975). “ The Relationship of Patricipation in Budget-setting to Industrial Supervisor Performance and Attitudes: A field Study.” *The Accounting Review*, April: hal. 274 – 284
- Mustikawati, R (1999). “Pengaruh Locus of Control dan Budaya Paternalistik terhadap Keefektifan Penganggaran Pertisipatif dalam Peningkatan Kinerja Manajerial” *Jurnal Bisnis dan Akuntansi*, Vol. 1, No. 2, Hal. 96 - 119
- Nunnaly, J. *Psycometric Theory*, New York: McGraw Hill, 1967.
- Rais, A, (1999)., Kata Pengantar, dalam Edy S. H, dan Muhammad S., *Korupsi, Kohesi, dan Nepotisme di Indonesia*, Hal. Ix-xiv, Yogyakarta: Aditya Media .
- Schiff, M., dan A.Y. Lewin (1970). “The Impact of People on Budgets.” *The Accounting Review* 45, April: Hal. 259 – 268
- Siegel, G dan H. R. Marconi. *Behavioral Accounting*, Cincinnati, Ohio, South-Western Publishing Co., 1989
- Steers, R. M. “Task-Goal Attributes, Achievement, and Supervisory Performance” *Organization Behavioral and Human Performance* (Juni 1976): Hal. 392 - 403
- Supomo, B. dan N. Indrianto (1998).” Pengaruh Struktur dan Kultur Organisasi terhadap Keefektifan Anggaran Partisipatif dan Peningkatan Kinerja Manajerial Studi Empiris pada Perusahaan Manufaktur Indonesia.” *Kelola: Gadjah Mada University Business Review*, No. 18/VII, hal. 61 – 84

Syakroza, A (2000). "Permainan Politik Organisasi dalam Proses Anggaran sebuah Kajian Literatur", *Usahawan*, No. 12, Desember.