

## Impact of Environmental Turbulence, Self-Esteem and Budget Emphasis on Budgetary Slack

**Nur Lazimatul Hilma Sholehah<sup>1</sup> Parmin Ishak<sup>2</sup>**

Department of Accounting, Faculty of Economics, Ichsan Gorontalo University, Gorontalo City,  
Gorontalo Province, Indonesia<sup>1,2</sup>

Email: [nurlazimatul72@gmail.com](mailto:nurlazimatul72@gmail.com)<sup>1</sup> [parminishak72@gmail.com](mailto:parminishak72@gmail.com)<sup>2</sup>

### Abstract

This study aims to: (1) Find out how much influence environmental turbulence, self-esteem and budget emphasis have on budgetary slack; (2) Knowing how much environmental turbulence affects budgetary slack; (3) Knowing how much self-esteem affects budgetary slack; (4) Knowing how much influence budget emphasis has on budgetary slack. This type of research is quantitative research. The object of this study was an employee of the Boelamo Regency BKAD. The sampling technique in this study used a saturated sampling method. Data collection was carried out through a survey method using a questionnaire that was distributed directly to all employees in BKAD Boalemo Regency. The results of this study show that (1) Environmental turbulence, self-esteem and budget emphasis simultaneously have a significant effect on budgetary slack, (2) Environmental turbulence has an insignificant positive effect on budgetary slack, (3) Self-esteem has a positive and significant effect on budgetary slack, (4) Budget emphasis has a positive effect on budgetary slack.

**Keywords:** Environmental Turbulence, Self-esteem, Budget Emphasis, Budgetary Slack



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### INTRODUCTION

One of the instruments of accountability in the management of public sector finances is the center of the budget as well as the implementation of activities whose financing is charged to the public budget. The budget in the government sector is used to review the level of the government's ability to manage regional finances by synchronizing the government's vision and the wishes of the people, so that the process of preparing financial reports should be considered a very important and complex activity. Because it is so important to prepare a budget, all stakeholders should play an active role in creating accurate and better information and can help stakeholders and leaders to get internal information accessibility that allows subordinates to provide private information they have.

Based on the information above, it is different from the actual incident, In fact, the budget that is a performance evaluation tool should often be misused by subordinates in the process of preparing financial statements. There are many factors that require budgetary slack action, especially in the performance appraisal process, because it will basically measure the achievement of the target, whether the budget distribution target will be achieved or not. Contextually, budgetary slack is defined as the distorted of deliberately committing actions that are not as appropriate in the process of budgeting, by increasing the allocated costs and lowering the amount of revenue allocated. For more details, let's look at the table below which is an indication of the budgetary slack that occurred in one of the districts, namely Boalemo district in 2019.

**Table 1. Composition of Boalemo District Local Government Revenue and Expenditure in 2019**

Revenue Description	Budget	Realization
<b>Income</b>	881.273.678.181,00	869.820.806.157,67
Local Revenue	69.752.764.281,00	70.712.830.833,67

Equalization Fund	677.593.093.000	660.487.881.243,00
Miscellaneous Legitimate Local Revenues	133.927.820.900	138.620.094.081,00
<b>Shop</b>	937.198.770.333,23	890.522.226.472,91
Indirect Shopping	451.714.593.574,80	440.432.068.518,00
Direct Shopping	485.484.176.758,43	450.090.157.954,91

Source: Regional Financial and Asset Revenue Office

The table above reflects that Boalemo's APBD is indicated by the practice of budgetary slack, because the realization of regional asset income and other legitimate income is always in large numbers compared to the set APBD, except for the normal balance fund. On the other hand, the realization of regional budgets is often greater than the established budget. The above phenomenon will result in the malfunctioning of the budget function properly in the assessment of government performance, this is because the budget that has been passed reflects the actual inadequacy and will certainly affect the preparation of the budget at the next stage.

Budgetary slack will result in a very bad impact on public budget management, So it is necessary to carry out research actions with the aim of being able to further examine budgetary slack with a scientific approach and using variables that affect budgetary slack, including environmental turbulence, self-esteem and budget emphasis. This research is expected to produce an ideal budgeting concept that can be used as a consideration for the budget drafting team so that budgetary slack in Boalemo Regency can be minimized.

## RESEARCH METHODS

There are three stages carried out in collecting research data, including, namely the first stage of conducting field observations, the second stage of distributing questionnaires and the third stage of conducting data analysis and literature studies.

### Data Analysis Methods

1. Descriptive Statistical Test. Descriptive statistics is a statistical analysis that provides a general overview of the characteristics of each research variable in terms of mean, maximum, and minimum values.
2. Multiple linear regression. The next step after the data is collected is to analyze the respondent data using multiple regression testing, with the aim of testing the influence of one variable and another variable. The equation in this model can be described as follows:  

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \varepsilon$$

Information:

  - Y = Budgetary Slack
  - X1 = Environmental Turbulence
  - X2 = Self Esteem
  - X3 = Budget Emphasis
  - $\alpha$  = Constants
  - Bx = Regression coefficient
  - $\varepsilon$  = Error
3. Statistical Test t. This test is carried out with the aim of measuring the extent to which independent variables affect dependent variables, by looking at the indigo in their significance columns.
4. Test R2. Next is to measure the coefficient of partial determination (R2) in each independent variable. The variation of variables depends on those specified or those described by variations in free variables.

## RESULTS OF RESEARCH AND DISCUSSION

### Research Results

In describing the good distribution or distribution of data in this study, value values processed from raw data were presented using descriptive statistical data, in the form of central symptoms, and frequency distribution. The data are grouped into 4 parts based on variables that lead to research problems including Environmental Turbulence (X1), Self-Esteem (X2), Budget Emphasis (X3) and Budgetary Slack (Y). To see the complete data, an appendix is presented with a description of the results of statistical testing as listed in the table below:

**Table 2. Descriptive Test Results**

		Statistics			
		TTL	TSE	TBE	TBS
N	Valid	63	63	63	63
	Missing	0	0	0	0
Mean		16.39	9.95	17.40	31.76
Std. Deviation		3.507	3.675	4.226	6.692
Minimum		8	7	7	20
Maximum		23	15	22	46
Sum		1033	627	1096	2001

Source: Processed SPSS Data, 2021.

The table above shows that the environmental turbulence variable has an average value of 16.39 with a total of 63 respondents. The data above also provides an image of a maximum value of 23 and a minimum value of 8 with a total sum of 1033 and a standard deviation of 3,507. on the other hand, the Self-Esteem variable has an average value of 9.95 with a total of 63 respondents, has a max value of 15 and a min value of 7. Furthermore, the Budget Emphasis variable has a mean value of 17.40 max value of 22 and a min value of 7. Meanwhile, the Budgetary Slack variable has a mean value of 31.76 max value of 46 and a min value of 20 and a standard deviation of 6,692.

Next is the process of testing data quality by using data validity and reability tests. The data is said to be valid if the sig value is  $<0.05$  and the reability value is  $>0.06$ . Based on the test, the data showed that all indicators presented as a whole showed a sig value of  $<0.05$  and Cronbach alpha  $>0.06$  so that the indicators in this study were valid and reliable and could be continued in the next test.

### Multiple Linear Regression

The next step is to interpret the multiple regression model by presenting the following data:

**Table 3. Regression Equation Model**

		Coefficients <sup>a</sup>				
Model		Unstandarized Coefficients		Standarized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	16.996	3.559		4.775	.000
	TTL	.193	.259	.101	.744	.460
	TSE	.974	.258	.535	3.780	.000
	TBE	.110	.193	.070	.570	.571

a. Variabel Dependen: TBS

Source: Processed SPSS Data, 2021.

The table above gives an overview of the regression equation with the following model:  $Y = 16.996 + 0.193X_1 + 0.974X_2 + 0.110X_3 + e$  The above model if the interpretation is a constant value of 16,996, this provides information that if the turbulence variable Environmental Turbulence, Self-Esteem & Locus of Control has a value of 0, then the Budgetary Slack increases by 16,996 units. While the regression coefficient of the environmental turbulence variable of 0.193 is positively marked, it informs that there is a unidirectional relationship between the environmental turbulence variable and budgetary slack. It can be concluded that the higher the turbulence of the environment, the greater the practice of budgetary slack.

The next regression coefficient is self-esteem where it is worth 0.974 and has a positive sign, this informs that the more self-esteem and Budgetary Slack variables have a unidirectional relationship and it can be concluded that the higher the Self Stem, the greater the practice of budgetary slack will automatically be. Next is the regression coefficient of the Budget Emphasis variable with a value of 0.110 and a positive sign, this informs that there is a unidirectional relationship between budget emphasis and budgetary slack, so it can be concluded that the greater the budget emphasis is, the greater the practice of budgetary slack.

## R2 Test (Coefficient of Determination)

Next is the Coefficient of determination test, this test provides information about how much the independent variable describes the dependent variable. For more clarity, the data is presented as follows:

**Table 4. R2 Test Results**

Model Summary <sup>b</sup>				
Model	R	R Square	Adjust R Square	Std. Error of the Estimate
1	.649 <sup>a</sup>	.442	.392	5.217
a. Predictors: (Constant), TTL, TSE, TBE				
b. Dependent Variable: TBS				

Source: Processed SPSS Data, 2021.

The table above provides information that the Slack Budgetary Variable has a relationship with three independent variables because it has a value of <0.60 which is indicated by the number R of 0.649. while the three independent variables can explain the budgetary slack variable of 42.2% based on the R square value of 0.422. it can be concluded that the three independent variables are only able to explain 42.2% of the Slack budgetary variable and the rest can be explained by other variables that are not found in this model.

## F Test Results

The next test is the F Test which aims to test the model simultaneously, this test compares the significant value of F with the value used, namely the level of  $\alpha = 0.05$  (5%). The following is presented a table of ANOVA to see the test results:

**Table 5. F Test Results**

ANOVA <sup>a</sup>						
	Model	Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1170.440	3	390.147	14.333	.000 <sup>b</sup>
	Residual	1605.951	59	27.220		
	Total	2776.390	62			
a. Dependent Variable: TBS						
b. Predictors: (Constant, TTL, TSE, TBE)						

Source: Processed SPSS Data, 2021.

The table above shows that ANova sig is worth 0.000 which means that the three independent variables together (simultaneously) have a significant effect on Budgetary slack. So it can be concluded that the model in this study is able to explain the influence of Environmental Turbulence, Self-Etseem and Budget Emphasis on Budgetary Slack on the Boalemo Regency Government.

## **Discussion**

### **Effect of Environmental Turbulence, Self-Esteem and Budget Emphasis on Budgetary Slack**

This study illustrates that environmental turbulence, self-esteem and budget emphasis have a positive and significant influence on the budgetary slack variables in the Boalemo District government. The results showed that environmental turbulence, self-esteem and budget emphasis have a positive and significant effect on budgetary slack in the Boalemo County government. These results show that there is a budget gap caused by environmental uncertainty, self-esteem and budget emphasis. Often every government agency often adjusts the condition of the agency to the environment caused by environmental uncertainty. Individuals will experience uncertainty in the environment due to the lack of adequate information to be able to predict future positions. On the other hand, agencies have uncertainty more dominant from outside such as competitors, regulators, technological advances. When uncertainty is higher, agencies should need additional information to mitigate that uncertainty. If the accounting and management information system is very sophisticated, it will greatly reduce the impact of environmental uncertainty so that it is able to Maintaining the decisions taken.

In addition to environmental turbulence, self-esteem is also a factor that can influence the occurrence of budget gaps. Self-esteem is a form of self-confidence based on overall self-evaluation. A person who has high self-esteem will see himself feeling capable, valuable and also acceptable. A person who has high self-esteem will tend to view themselves as someone important, valuable, influential and meaningful in the context of the organization that employs them. The next factor that also affects the occurrence of budget gaps is the budget emphasis. Budget emphasis can lead to budgetary slack with arguments to increase compensation. This budget emphasis occurs when the budget is used as a performance benchmark and becomes a control tool. When the budget is used as a measure of the performance of subordinates in an organization, the subordinates will try to improve their performance with two possibilities, namely first by increasing their performance so that the realization of the budget is higher than previously targeted or secondly by loosening the budget at the time of preparing the budget.

### **The Effect of Environmental Turbulence on Slack's Budgetary**

The results showed that environmental turbulence had no positive and significant effect on budgetary slack in the Boalemo County government. This shows that the Boalemo Regency Government as a public sector organization, is sufficient to have an orderly, orderly, structured work environment and have clear regulations so that the possibility of environmental uncertainty in the SKPD in Boalemo Regency is moderate. Thus it can be concluded that the high low environmental uncertainty that occurs in the officials of the third and fourth echelons does not affect the level of budget cuts that occur in the Boalemo County Government.

Environmental uncertainty is often a factor that causes organizations to make adjustments to organizational conditions to the environment. Individuals will experience high environmental uncertainty if they feel the environment is unpredictable where the components of the environment will change. Vice versa, in low environmental uncertainty (the environment

is in a relatively stable state), the individual can predict the state so that the measures to be taken can be planned more accurately. The ability to predict future conditions of environmental uncertainty can also occur in individuals who participate in budgeting. A person experiencing uncertainty feels that he does not have enough information to accurately predict the future.

Low environmental uncertainty encourages budgetary slack due to the limitations of superiors in analyzing all information. So that environmental uncertainty is one of the obstacles in budgeting. High environmental uncertainty reduces an individual's ability to accurately predict the environment and can have an impact on budget levels. Although this information is easily obtained with low uncertainty, analytical skills are still limited. This is also supported by the ability to analyze the information that will support superiors in preparing a budget if subordinates are willing to provide their information to their superiors. So that with high environmental uncertainty, it will create employees in analyzing information that occurs in a very low environment and will not be able to speculate in the preparation of a large budget. In these conditions, employees will see the budget that the agency is able to spend and will make the budget gap lower that occurs.

The results of this study are supported by research conducted by Prakoso (2016) which explains that environmental uncertainty does not have a significant effect on budgetary slack. In contrast to the results of research conducted by Tambunan & Kurniawan (2016) which states that environmental uncertainty has a positive effect on the occurrence of budgetary slack.

### **The Effect of Self-Esteem on Slack Budgetary**

The results showed that self-esteem had a positive and significant effect on budgetary slack in the Boalemo County government. This shows that the budget gap that occurs in the Boalemo District Government is partly due to the low self-confidence that employees have in budgeting. According to agency theory, self-esteem is one aspect that has an important role and influences individual attitudes and behaviors. The relationship between self-esteem and budgetary slack is that someone with low self-esteem tends not to work well. With such a mentality, individuals will tend to do budgetary slack because they do not believe in their own abilities so as to assume whether the budget made can be achieved. Thus, it can be concluded that self-esteem is a measure of the extent to which an individual believes that he or she is a valuable individual and entitled to the achievements believed. The level of self-esteem that an individual has will affect a person's achievements and achievements in carrying out their duties. A person with high self-esteem will look for a job or task that is challenging and high-status, because he firmly believes in his ability to achieve a higher level of performance and enjoy high inner satisfaction from the work done. Conversely, a person with low self-esteem may only be satisfied with being at low-level jobs, as well as lacking confidence in one's own abilities.

In conjunction with participatory budgeting, High self-esteem is expected to reduce the level of budgetary slack through an internal control that affects the actions of the bottom manager. Budget managers with high self-esteem are expected to be able to reduce or even avoid slack on the budget because they view themselves as so important, valuable and influential to the company. High self-esteem is also expected to increase the confidence of managers under the budget that they can carry out tasks as planned in the budget, as well as feel challenged to realize them without any fear of not being able to achieve. With this feeling, the manager under the budget compiler can have a high confidence that what will be done will work and achieve optimal results. Slack will not be created because managers have high confidence in being able to realize targets in the proposed budget. The results of this study are in line with research conducted by Anisa Anggraeni (2016) which states that personal factors such as self-esteem have a significant effect on budgetary slack.

### **The Effect of Budget Emphasis on Slack's Budgetary**

The results showed that budget emphasis did not have a positive and significant effect on budgetary slack in the Boalemo Regency government. This shows that the budget suppression that occurred in Boalemo County did not significantly affect the occurrence of budget gaps. In its function as a planning tool, the budget can be used to plan various activities of an accountability center so that in carrying out its activities it can be in accordance with what has been outlined. Budgets are often used as a benchmark for the performance of an accountability center. If in an organization the budget is the most dominant factor in the measurement of subordinate performance, then this condition can lead to a budget suppression. This budget emphasis occurs because of the insistence from superiors to subordinates to carry out a budget that has been made properly. In local governments, budget emphasis is one of the factors that can be possible to trigger budget gaps. If the regional burden is too high while the income is only mediocre, the possibility of budgetary slack can be very high. Factors like this then encourage subordinates to improve their performance by loosening their budgets.

According to Boalemo, budget emphasis does not have a significant effect on budgetary slack because the managers who draw up the budget believe that A budget created is a budget that they can actually implement so they have no desire to create a budget slack. Managers will try to improve their performance by not creating budget slack so that the realization of the budget is higher than previously targeted. In addition, it is possible that managers' performance measurements are not budget-based so they do not necessarily encourage them to create slack. The results of this study are in line with research conducted by Rachel Anna Oktavia (2019) which states that budget emphasis does not have a significant effect on budgetary slack. In contrast to the study, research conducted by Nhazib & Agung (2019) explained that budget emphasis has a significant effect on budgetary slack.

### **CONCLUSION**

Based on the results of data analysis and also testing of hypotheses that have been previously outlined, so the author draws conclusions about the effect of environmental turbulence, self-esteem and budget emphasis on budgetary slack in Boalemo County Government as follows: Environmental turbulence, self-esteem and budget emphasis simultaneously have a significant effect on budgetary slack in Boalemo County Government. This shows that indications of budget gaps are caused by factors of environmental uncertainty, self-esteem and also budget emphasis. Environmental turbulence has an insignificant positive effect on budgetary slack in Boalemo County Government. This shows that the Boalemo Regency Government as a public sector organization, is sufficient to have an orderly, orderly, structured work environment and have clear regulations so that the possibility of environmental uncertainty in the SKPD in Boalemo Regency is moderate. Self-esteem has a positive and significant effect on budgetary slack in Boalemo County Government. This shows that the budget gap that occurs in the Boalemo District Government is partly due to the low self-confidence that employees have in budgeting. Budget emphasis has a positive effect on budgetary slack in Boalemo County Government. This shows that the managers who draw up the budget are convinced that the budget created is a budget that they can actually carry out so that they have no desire to create a budget slack.

Based on the results of research conducted on the effect of environmental turbulence, self-esteem and budget emphasis on budgetary slack in Boalemo District Government, the things that can be suggested are as follows: To increase budget effectiveness in Boalemo County Government, budgetary slack must be estimated and controlled early because the existence of budgetary slack will harm the organization and can lower the standards to be achieved. This can be done by increasing the self-esteem of budget compilers so that in preparing the budget

will be completely in accordance with their abilities. The performance assessment of subordinates is not only based solely on the achievement of budget targets, but must also be assessed from various aspects that support the performance of subordinates so that subordinates will not easily relax the budget which can then minimize the occurrence of budgetary slack in the Boalemo Regency Government. Furthermore, researchers are expected to add other variables in seeing the causes of budgetary slack, for example by looking at it from a gender perspective.

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