

Influence of Local Income and Remaining Budget Calculations on Opportunistic Behavior of Budget Preparation in Bengkulu Province Year 2013-2017

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ABSTRACT

In this study, we have studied the influence of the regional budget component (Regional Income and Excess Budget Calculation) on opportunistic behavior in Bengkulu Province. The important problem with this research is the fact that the level of corruption in Bengkulu Province is relatively high. For 3 consecutive periods the governor of Bengkulu province was entangled in corruption cases, while on the other hand the poverty rate in Bengkulu province was among the highest in Sumatera. The data used was secondary data and primary data. The population and samples in this study were regional revenue and expenditure budget (APBD) throughout the District and City of Bengkulu Province during the research period of 2013-2017 and 22 respondents from the legislature and executive as the budgeting party. The methods used were qualitative and quantitative. The results of the t-test showed that the regional income (PAD) variable has a probability value of 0.0000. If seen from the significance of $0.0000 < 0.05$, then Hypothesis 1 is accepted which means the regional income has an influence on the opportunistic behavior of budgeting in Bengkulu Province. The excess budget (SiLPA) obtains a probability of 0.0602 or greater than alpha 0.05, but smaller than alpha 0.10 at 90% confidence level. Thus, Hypothesis 2 is accepted which means that the excess budget (SiLPA) has an influence on the opportunistic behavior of budgeting in Bengkulu Province.

Keywords: PAD, SiLPA, and Opportunistic Behavior of Budgeting

1. INTRODUCTION

The budget is the main tool for the government to carry out all its obligations and policies in the form of concrete and integrated plans [1]. The plan needs to be accommodated in the local budget relatively large, while the resources available are relatively limited. This condition requires thoroughness and accuracy in the preparation of the budget. Judging from agency theory, the process of drafting APBD is an overview of contracts between principals and agents. Regional People's Representative (DPRD) as the representative of the people who have chosen them to act as principal, given the power to fight for the needs of the public for the improvement of welfare, in order to be accommodated in the Budget [2].

The executive as the agent of the contract is expected to propose a budget according to the real needs in the government implementation with the ultimate goal of people's welfare [3]-[5].

The problem that often arises during budgeting is when the parties involved seeking to take advantage of opportunities

for personal and group interests that can be accommodated in the budget [6]. Some of the frequent opportunistic modes, including setting modified budget allocations to meet political interests and individual interests, proposing specific projects that could benefit either party in budget planning, as well as attitudes to be more supportive in realizing budgeting for easily corrupted projects in hopes of getting considerable fee project compensation [7].

Previous research on opportunistic constituents of budgets focused more on legislatures that tended to influence budget allocation for political purposes by increasing the budget for infrastructure and DPRD spending. However, observing the phenomenon associated with the process of drafting APBD which is a joint process between the legislature and the executive are interested for researchers in examining the opportunistic value that occurs due to the interaction between the two parties based on the relationship of the agency.

PAD is one of the regional resources to finance regional development and community services. The legislature will push the executive to increase revenue targets so that it can increase the budget allocation for programs that support its interests. SiLPA is a fund that can be used to compensate the budget deficit. The amount of SiLPA from previous year is known definitively after the previous year Local Government Financial Report (LKPD) was ratified. This condition is a reason for the legislature and executive to re-allocate the funds through the mechanism of budget changes and make room for budget drafters to conduct opportunistic behavior in allocating the excess budget [9].

Some previous studies have also found evidence of this opportunistic behavior. PAD and SiLPA changes have a positive effect on the opportunistic behavior of budget-making of incumbent candidates in Districts/ Cities throughout Indonesia [10]. However, opportunistic behavior has a positive effect on economic growth whereas in the context of agency theory, the high opportunistic behavior of budgeting may indicate irregularities and declining economic growth.

Based on the existing problems, researchers suspect that: (1) there is a positive influence of PAD on budget opportunistic behavior, and (2) there is a positive influence of SiLPA on opportunistic behavior of budgeting. So, researchers are interested in conducting research on the influence by Regional Income (PAD) and Excess Budget (SiLPA) on opportunistic behavior of budgeting in The Cities/ Regencies in Bengkulu Province in 2013-2017.

2. THEORY FOUNDATIONS

2.1 Agency Theory

Agency theory has been widely used in both the private sector and the public sector. Economists use principal and agency relationship structures to analyze the relationship between companies and workers [11]. While in the public sector, agency theory is used to analyze the principal-agent relationship in relation to public sector budgeting [12].

The asymmetry of information also causes problems in the principal-agent relationship. If the agent has more information about actual performance, motivation and objectives that could potentially create moral hazard and adverse selection [13]. Adverse selection occurs due to a difference in the amount of information held by principals and agents therefore the principals are unable to discern whether the agent is doing something good or not. In this context agents tend to hide information for more benefit or personal gain. Agency theory has been practiced in the public sector, especially central and local governments. Public sector organizations aim to provide maximum service to the community for the resources used to meet the public needs. The government cannot manage and allocate resources alone; therefore, the government authorizes others to manage resources. Budgeting becomes an important mechanism for resource allocation due to the limited

funds owned by the government.

The implications of agency theory appear in the process of drafting a budget from two perspectives: the relationship between public and the legislature, and the relationship between legislature and the executive. Viewed from the perspective of the agency's relationship between the legislature and the executive, the executive is the agent and the legislative are the principal.

a. Opportunistic Values of Budgeting

Opportunistic is an attempt to achieve desire [14] by all means even illegal. Factors affecting opportunistic are power and ability [15].

Opportunistic can be said an attempt to take advantage of the chances that exist with respect to their position and their interests. The Regional Revenue and Expenditure Budget should be aimed at the prosperity of the citizens in the region; however, in practice, programs are set based on the interests of each official (in this case the executive and legislative). In other words, by using the office it holds, both the executive and the legislature will seek to include its own interests in the budget.

b. Regional Income

The regional income is defined as regional revenue depending on the state of the economy in general and the potential of the income resources of the region itself. The regional income is obtained from the local taxes, regional retributions, local-owned company revenue, the revenue of segregated regional wealth, and others income resources of the legitimate area. In Act No. 33/2004 Article 1 paragraph 18 about the Financial Balance between the central government and the local government, the regional income is called PAD which is the region revenue under the Local Regulations in accordance with the laws and regulations. Therefore, the understanding of local income can be said the regular income from the effort of local governments in utilizing potential financial resources to funding their duties and responsibilities.

According to Article 6 of Act No.33 of 2004, the source of regional income consists of local income, tax and non-tax share revenue. The local income itself consists of: local tax, local retribution, revenue from managing of segregated regional wealth, and other legitimate incomes.

The latest PAD classification based on minister of home affair regulation Number 21 of 2011 consists of: Local tax, regional retribution, regional segregated wealth revenue, and other valid regional income. Local tax and retribution types are detailed according to income objects in accordance with local tax and retribution laws. The types of separated regional wealth revenue are detailed according to the revenue object which includes the share of revenue on capital investment in local-owned companies/ BUMD, the share of revenue on capital investment in government-owned companies/ BUMN and the share of revenue on capital investment in privately owned companies or community business groups. Other types of valid PAD are provided to budget local revenue that are not included in

the local tax, retribution and separated regional wealth revenue are detailed according to the revenue object which includes the proceeds of the sale of inseparable regional wealth, current account services, interest income, income from regional compensation claims, commissions, deductions, or other forms as a result of the sale and/or procurement of goods and/or services by the region, profits from rupiah exchange rate, fine income for delays in the implementation of work, tax fine, retribution fine. Income from execution or guarantee, income from education and training, income from installment sales.

c. Excess of Budget (SiLPA)

The excess budget is a fund owned by the local government which is not used within one budget year or remains at the end of the fiscal year. In the concept of a cash-based budget, the remaining budget is equal to the unused amount of local government money or cash.

SiLPA is the excess of last year's budget in the current budget. SiLPA is a regional revenue sourced from the remaining cash in the previous fiscal year. For example, SiLPA in the 2012 Budget is excess budget of fiscal year 2011. While SiLPA in the 2012 Budget is the remaining budget plan at the end of 2012 that will be definitive when the local regulation on the accountability of the implementation of the budget has been set.

According to ministry of home affair regulation Number 13 of 2006, the excess budget (SiLPA) is the difference in receipts and budget expenditures during one budget period. The scope of SiLPA includes the excess of PAD realization from targeted, the acceptance of balancing funds from the central government, the surplus of other legitimate regional revenues, the surplus of financing receipts, efficiency in regional spending, the uncompleted local government obligations to third parties until the end of the current fiscal year, and the remaining funds of continuing activities.

3. METHODOLOGY

This research is a descriptive research with a quantitative analysis approach in the form of inference statistics. Descriptive as, a research conducted to find out the value of independent variables, either one variable or more without making a comparison [16]. To support the results of quantitative analysis, this study also uses qualitative analysis.

The types of data used in this study are secondary data in the form of regional income panel data (PAD), excess budget (SiLPA), and opportunistic value of budget preparation (OPA) of the Region. The data are from the report on the realization of the State Government/Regional Budget in Bengkulu Province in 2013-2017 (data source: Central Bureau of Statistics of Bengkulu Province). In addition to secondary data, this research also used primary data in the form of questionnaires with 22 respondents who are representatives of the

executive and legislative parties as actors in drafting the budget.

OPA measurement is calculated with the following measurement stages [17]:

- a. Calculate the budget allocation from the budget of the year to the previous year.
Calculation $(\Delta) = \text{Budget of the year (t)} - \text{the previous year budget (t-1)}$.
The sectors observed are (Δ) education, (Δ) health, and (Δ) public works. Aggregate or combine that indicates OPA as a whole, by calculation:
$$\text{OPA} = (\Delta) \text{ Education} + (\Delta) \text{ Health} + (\Delta) \text{ Public Works}$$
- b. $\text{PAD} = (\Delta) \text{ PAD for the year (t)} - \text{PAD the previous year (t-1)}$. 3). $\text{SiLPA} = (\Delta) \text{ SiLPA for the year (t)} - \text{SiLPA of the previous year (t-1)}$

In this study, the type of data to be analyzed is the panel data. Panel data is used because this study has the characteristics of cross section and time series data. This study assisted by EViews 8.0 computer program with several stages implemented in data processing. In addition to quantitative analysis, the study also used qualitative descriptive methods, conducted by describing the data in the field, analyzed and concluded.

4. RESULTS

4.1. Estimation Model

4.1.1 Common effect Model or Pooled Least Square(PLS)

The R-Square value of 0.313566 explains that the variation capability of the profitability variation panel value only 31.35% while the remaining 68.64% is explained by other variables not included in the model (See Table 1). The Coefficient of SiLPA number is insignificant because the probability value is greater than alpha ($0.0602 > 0.05$), but with a confidence level of 90% or 0.1 the amount of SiLPA becomes significant. However, PAD results show significant because the probability value is less than alpha ($0.0000 < 0.05$).

4.1.2 Fixed effect model

R-Square's value of 0.451388 explains that the panel value variation capability shows the profitability variation only 45.13%, while the remaining 54.87% is explained by other variables not included in the model (See Table 2). The coefficient of PAD and SiLPA is equally insignificant because the probability value is greater than alpha (0.0552 and $0.1096 > 0.05$).

4.1.3 Random Effect Model

The R-Square value of 0.313566 explains that the panel value variation capability shows the profitability variation of only 31.35%, while the remaining 68.65% is explained by other variables not included in the model (See Table 3). The amount of SiLPA coefficient is insignificant because the probability value is greater than alpha (0.0589 > 0.05). Whereas for PAD the results show significant, because the probability value is less than alpha (0.0000 < 0.05)

4.1.4 Hausman Test

Based on the data that has been tested, the Probability value in the Random Cross-section is greater than the alpha value (0.1953 > 0.05) so that H₀ is rejected/ Ha received then a good method is the Random Effect (See Table 4).

4.1.5 Lagrange Multiplier Test

Based on the results of the Lagrange Multiplier test, the output is contained in the Table 5. From the Table 5, it is obtained the result **that the probability of Breusch-Pagan is 0.6949 or greater than 0.05**. So, the decision taken was to accept Ho and reject Ha so that the model used is the *Common effect* Model.

4.2 Data Panel Regression Estimation

Methods that are usually used in estimating regression models with data panels including pooling least square (Common Effect), Fixed Effect approach, and random effect approach [18].

Based on the F Test, showing that the F test significance value is 0.41 or greater than alpha 0.05;

thus, these results show that the OLS (Common Pool) model is more suitable for use than the Fixed Effect model. Furthermore, the Hausman test gets a Probability chi square value of 0.19 or greater than alpha 0.05. This means that the Random Effect estimation model is better used compared to the Fixed Effect Model.

From both tests, it is known that the OLS (Common Pool) and Random Effect models are both better estimation models compared to fixed effects. Therefore, it is necessary to test the Lagrange Multiplier (LM) test to determine the most suitable model. LM Test results show that the LM Significance value is 0.14 or greater than Alpha 0.05. Thus, the OLS (Common Pool) model is a model that can be used in this study.

4.3 Multiple Linear Regression Method

The study used multiple linear regression analyses to test the influence of two or more Independent variables on Dependent variables. The results of multiple regression analysis are presented in Table 6.

The multiple linear regression models obtained are as follows: $Y = 4.10 + 9,503 + 1,449 + e$

From the multiple linear regression equations, it can be explained that the constant value is 4.10 which means every increase of 1% of the regional income (PAD) and the excess budget (SiLPA), the value of the constituent opportunistic behavior increased by 4.10 %. The X1 coefficient of 9,503 indicates that every increase of 1% of X1 then Y is expected to increase by 9.503% assuming that other variables are fixed. The iX2 regression coefficient is 1,449 stating that every increase of 1% X2 then it is estimated that Y will increase by 1.449% assuming other variables are fixed.

Table 1 the common effect model or Pooled Least Square (PLS) results

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	4.10E+11	5.39E+10	7.606145	0.0000
PAD	9.503143	1.995582	4.762091	0.0000
SILPA	1.449139	0.754154	1.921544	0.0602
R-squared	0.313566	Mean dependent var		5.42E+11
Adjusted R-squared	0.287165	S.D. dependent var		4.03E+11
S.E. of regression	3.40E+11	Akaike info criterion		55.99453
Sum squared resid	6.01E+24	Schwarz criterion		56.10402
Log likelihood	-1536.850	Hannan-Quinn criter.		56.03687
F-statistic	11.87691	Durbin-Watson stat		2.210746
Prob(F-statistic)	0.000056			

Table 2 Fixed effect model results

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	4.63E+11	6.17E+10	7.496694	0.0000
PAD	5.785988	2.934290	1.971853	0.0552
SILPA	1.261442	0.771633	1.634769	0.1096
Effects Specification				
Cross-section fixed (dummy variables)				
R-squared	0.451388	Mean dependent var	5.42E+11	
Adjusted R-squared	0.294641	S.D. dependent var	4.03E+11	
S.E. of regression	3.38E+11	Akaike info criterion	56.13405	
Sum squared resid	4.80E+24	Schwarz criterion	56.60851	
Log likelihood	-1530.686	Hannan-Quinn criter.	56.31753	
F-statistic	2.879731	Durbin-Watson stat	2.691739	
Prob(F-statistic)	0.005546			

Table 3 Random effect model results

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	4.10E+11	5.36E+10	7.646350	0.0000
PAD	9.503143	1.985089	4.787262	0.0000
SILPA	1.449139	0.750188	1.931701	0.0589
Effects Specification				
			S.D.	Rho
Cross-section random			0.000000	0.0000
Idiosyncratic random			3.38E+11	1.0000
Weighted Statistics				
R-squared	0.313566	Mean dependent var	5.42E+11	
Adjusted R-squared	0.287165	S.D. dependent var	4.03E+11	
S.E. of regression	3.40E+11	Sum squared resid	6.01E+24	
F-statistic	11.87691	Durbin-Watson stat	2.210746	
Prob(F-statistic)	0.000056			
Unweighted Statistics				
R-squared	0.313566	Mean dependent var	5.42E+11	
Sum squared resid	6.01E+24	Durbin-Watson stat	2.210746	

Table 4 Hausman Test

Test Summary	Chi-Sq. Statistic	Chi-Sq. d.f.	Prob.
Cross-section random	3.266335	2	0.1953

Table 5 Lagrange Multiplier test results

Test Hypothesis			
	Cross-section	Time	Both
Breusch-Pagan	0.153868 (0.6949)	1.947666 (0.1628)	2.101534 (0.1472)

4.4 T-test and F-test

The results of the t-test on Table 7 show that the Regional Income (PAD) variable has a probability value of 0.0000. When viewed from a level of significance $0.0000 < 0.05$, it means Hypothesis 1 is accepted. Therefore, the regional income has an influence on the opportunistic behavior of budgeting in Bengkulu Province. Likewise, the excess budget (SiLPA) variable which obtains a probability of 0.0602 or greater than alpha 0.05, 0.10 at 90% confidence level. Thus, Hypothesis 2 is accepted which means the Excess budget (SiLPA) has an influence on the opportunistic behavior of budgeting in Bengkulu Province.

The F test result shows the probability value 0.000056 at significance level 5% then F test is significant. So, it can be concluded that Regional Income (PAD) and Excess Budget (SiLPA) have an influence on the opportunistic behavior of budgeting in Bengkulu Province.

5. DISCUSSION

5.1 The influence of Regional Income (PAD) on opportunistic behavior of budgeting in Bengkulu Province.

The results of the t-test show that the regional income (PAD) variable has a probability value of 0.0000. If seen from the significance of $0.0000 < 0.05$, then Hypothesis 1 is accepted which means that the Regional Income has an influence on the opportunistic behavior of budgeting in Bengkulu Province. Therefore, it can be concluded that The Regional Income (PAD) has a positive and significant effect on Opportunistic Behavior in Bengkulu Province. This is also reinforced by the results of qualitative analysis which revealed that more than 50% of respondents stated that PAD had an effect on the opportunistic behavior of budgeting. The increase in PAD from the previous year affects the allocation of spending in certain sectors that can benefit the budgeting. This means the legislature will encourage the executive to increase revenue targets so that it can increase the budget allocation for programs that support its interests [9].

5.2 The effect of excess budget (SiLPA) on opportunistic behavior of budgeting in Bengkulu Province.

The excess budget (SiLPA) obtains a probability of 0.0602 or greater than alpha 0.05, but smaller than alpha 0.10 at 90% confidence level. Thus, Hypothesis 2 is accepted which means that the excess budget (SiLPA) has an influence on the opportunistic behavior of budgeting in Bengkulu Province. Therefore, it can be concluded that the excess budget (SiLPA), also based on the results of quantitative analysis, has a significant influence on the opportunistic behavior of the budgeting in Bengkulu Province. This result was also supported by qualitative analysis that show more than 50% of respondents noted that there was an influence of SiLPA on the opportunistic behavior of budgeting. The executive and legislative parties have differences in information related to SiLPA to the opportunistic behavior of budgeting. This condition is the reason both the legislature and the executive to reallocate the funds through the budgeting adjustment mechanism and make room for the constituents to conduct opportunistic behavior in allocating the SiLPA. SiLPA has the highest proportion of regional financing. High SiLPA is caused by the mismanagement of the entire budget used for the community welfare. The budget should not have excess (SiLPA) if it is implemented properly by Local governments as an agent or deputy principals of the community.

5.3 The Influence of Local Income (PAD) and Excess budget (SiLPA) on Opportunistic Behavior of Budgeting in Bengkulu Province

The F test result shows the probability value of F is 0.000056. In a 5% significant rate then the F test is significant. So, it can be concluded that Regional Income (PAD) and Excess budget (SiLPA) have an influence on the opportunistic behavior of budgeting in Bengkulu Province.

Table 6 Multiple Liner Regression Test Results

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	4.10E+11	5.39E+10	7.606145	0.0000
PAD	9.503143	1.995582	4.762091	0.0000
SILPA	1.449139	0.754154	1.921544	0.0602
R-squared	0.313566	Mean dependent var		5.42E+11
Adjusted R-squared	0.287165	S.D. dependent var		4.03E+11
S.E. of regression	3.40E+11	Akaike info criterion		55.99453
Sum squared resid	6.01E+24	Schwarz criterion		56.10402
Log likelihood	-1536.850	Hannan-Quinn criter.		56.03687
F-statistic	11.87691	Durbin-Watson stat		2.210746
Prob(F-statistic)	0.000056			

Table 7 t- test and F test results

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	4.10E+11	5.39E+10	7.606145	0.0000
PAD	9.503143	1.995582	4.762091	0.0000
SILPA	1.449139	0.754154	1.921544	0.0602
Prob(F-statistic)	0.000056			

Province.

Based on the test result of Adjusted R Square, it is known that the value of the adjusted determination coefficient (R²) is 0.287 which means 28.7% percent change in either increased or decreased Opportunistic Behavior of Budgeting in Bengkulu Province can be explained by indicators of the opportunistic behavior in budgeting namely, Regional Income (PAD) and excess budget (SiLPA). It is also supported by qualitative results that show 50% of respondents stated that the influence of Regional Income (PAD) and excess budget (SiLPA) on Opportunistic Behavior of Budgeting. The difference of interest between the executive and the legislative parties is the main thing in the drafting of the budget so as to give rise to opportunistic behavior, this is done by modifying the budget allocation

6. CONCLUSION

The t-test results showed that the Regional Income (PAD) variable had a probability value of 0.0000. When viewed from a level of significance $0.0000 < 0.05$, then hypothesis 1 is accepted. It means regional Income has an influence on the opportunistic behavior of budgeting in Bengkulu Province. The excess budget (SiLPA) obtains a probability of 0.0602 or greater than alpha 0.05, but smaller than alpha 0.10 at 90% confidence level. Thus, Hypothesis 2 is accepted which means that the excess budget (SiLPA) has an influence on the opportunistic behavior of budgeting in Bengkulu

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