

An Analysis of Learning Devices Need in Budget Reporting

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Abstract—This article aims to examine the needs for learning devices in budget reporting to improve students' ability in learning. This study used the procedures of qualitative data analysis. The results of the study showed that the learning devices needed include course contracts, syllabi, semester course plans, learning media and learning approaches. The study also showed that the Microsoft Excel program can be used as learning media and contextual teaching and learning can be used as the approach to learning.

Keywords— *Learning Media, Budget Reporting*

I. INTRODUCTION

Accounting department graduates generally can work in various forms and types of corporations. The corporations can be individual firms, private corporations or government's corporations. In terms of its types, the corporations can focus on giving services, doing a trade and manufacturing goods. Every accounting department graduate has to have competence or expertise in accounting. The qualification of basic expertise in accounting consists of financial accounting, managerial accounting, accounting information system, taxation and computer. To acquire an expertise in managerial accounting, the students are required to understand the basic concepts of total budgeting system and to be able to write a total budget, production budget, raw material budget, manpower budget, overhead cost budget, general administration cost budget, capital budgeting, cash budget, a projection of a financial report, budget and budget analysis. The total budget system has a long process that starts with the writing of production budget, raw material budget, manpower budget, overhead cost budget, general administration cost budget, capital budgeting, and cash budget both for the service, trade, manufacture corporations in the private and the government sectors. The reality in the field during the teaching and learning process, the students found it difficult to master and understand the process of total budget writing. The concepts understanding in budget writing demands a higher ability from the students. To facilitate them to write a budget adequate devices of learning need to be provided. These learning devices can take the form of teaching model, learning materials that suit the students and devices or media for writing budget reports.

The problem discussed in this article is the need for learning devices in the process of writing a budget report in the budgeting course.

The present study used the qualitative method using Sugiono's learning devices development model (Sugiono, 2013:298) that consists of the steps: (1) potential and problems, (2) data collection, (3) product design [1]. The activities started with identifying problems and identifying learning achievements, studying inputs from students and lecturer, and users of the graduates, management organization, developing learning objectives, deciding on strategies of learning, and learning media. The subjects of the present study were the lecturer and the students who took budgeting course at Universitas Pendidikan Ganesha Singaraja. On the other hand, the object of the study was all the components of teaching and learning in the budgeting course that consisted of learning materials, learning resources, learning infrastructure and facilities and support from the learning environment. The instruments used for data collection were (1) observation guide, (2) questionnaire, (3) interview guide, (4) documentation study.

II. DISCUSSION

Every corporation, both private and government (public) has a desired goal. To reach the goal every corporation needs to be managed using a good management. A good management needs to be organized by making a plan at the beginning of the activity. Financial planning is often called budgeting.

According to Glenn A Welsch "Profit planning and control may be broadly defined as systematic and formalized approach for accomplishing the planning, coordinating and control responsibility of management" [2].

Andrew Goddard's study (2012) entitled *Budgetary Practices and Accountability Habitus: A Grounded Theory* found that the budget system is very important in organizing a process. He said: "The budget system was found to be the most important organizational process with respect to accountability and this paper focuses on the core relationship discovered between budgetary practices and accountability perceptions. the way in which accountability was perceived and the budgetary practices were quite distinct in each of the four case studies a grounded theory of this relationship is developed from the case studies to explain these differences.

bourdieu's concept of habitus is used to further develop this grounded theory and to suggest a more formal theory" [3]

A study done by Shields J. F. With the title "Antecedents Of Participative Budgeting" found that budgeting participation is very important as the basis for planning and controlling"[4]

Furthermore, the study by Markus C. Arnold , Robert M. Gillenkirch (2012) concluded that "budgets are often simultaneously used for the conflicting purposes of planning and performance evaluation. while economic theory suggests that firms should use separate budgets for conflicting purposes this contrasts with existing evidence that firms rarely do so. we address two open questions related to these observations in an experiment"[5]

Andy Dwi Bayu Bawono (2008) found that the characteristic of the target of budgeting has a direct impact on performance management and indirect effect through procedural justice. [6]

Alan G. Mayper, Michael Granof, and Gary Giroux (1991) concluded that "the first was to determine whether budget variances are systematically biased and, if so, in which direction. the second was to identify any political, economic, demographic and organisational factors that explain why the budget variances of cities differ in either magnitude or direction. we use the term "budget variances" to represent the difference between amounts that have been budgeted and actual results. insofar as we are successful in fulfilling our goals, our results may signal the need to reduce or compensate for budget biases"[7]

Chinedu B. Ezirim (2003) in his study pointed out that electronic media functions as an instructional media in social and business studies and as a social instrument. The empirical evidence came from Nigeria. This study evaluated the roles of electronic media (radio, computer, television, projector, video the internet, and telecommunication facilities) in the effectiveness of instruction and social change from the developing perspective in Nigeria" [8].

M. Peter Van Der Hoek (2007) concluded that "traditionally, governments used to deploy input-based budgeting systems and cash-based accounting systems. however, these systems do not provide the information that is necessary for a government to operate efficiently and effectively. therefore, a growing number of countries have already shifted or are planning to shift from cash-based to some form of accrual accounting in the public sector. usually, the implementation of some accrual-based system is linked to wider financial management reforms including performance management requiring information on cost"[9]

According to Peter Amstong " budgetary targets and information offer a highly effective means of achieving and maintaining the psychological ascendancy of the bullying manager over the bullied workforce: this because of their apparent mechanical connection with the employer's interest in the employment relationship. In the case study company"[10]

In budgeting there is a need to consider some factors that have some effects . According to Munandar (2001) "the influencing factors in budgeting are internal and external factors. The internal factors are data, information and

experiences in the corporation itself. These factors include: (1) last year sale, (2) the corporation policy that is related to the sale price, condition of payment of goods sold, selection of distribution channels, etc, (3) production capacity owned by the corporation, (4) manpower hired by the corporation, both the number (quantitative) and skills and expertise (qualitative), and (5) other facilities owned by the corporation, while the external factors are data, information and experiences outside the corporation but have an effect on the life of the corporation which include (1) the condition of competition, (2) population growth rate, (3) level of income of the population tingkat , (4) various governmental policies, in the political, economical, social, cultural, and religious spheres, and (5) the economic nationally and internationally, technological development, etc."[11].

Budget has some characteristics that make it different from a plan only. According to Rusdianto (2006) "the characteristics of budget include (1) is stated in monetary units (2) generally covers a period of a year , (3) contains management commitment, (4) proposal of budget is approved by an authority higher than the implementer , (5) the budget can be changed if the internal and external situations of the organization force to change the budget, and (6) if deviations / variances occur in its implementation, it should be analyzed why it happened"[12]

The aim of budeting according to Gunawan Adi Saputro and Marwan Asri (2008) can be classified into general and specific aims. To reach the aim the corporation has to write a budget that forms the details of each of aims into work program aims that will be implemented[13].

The aims of budgeting according to Jajuk Herawati and Sunarto (2004) are :(1) to state the expectation of the corporation clearly and formally so that it can give direction to what to be reached by the management, (2) to communicate the management's expectation to the stateholders so that the budget can be understood, supported and executed, (3) to plan in detail the activities intended to minimize uncertainties and to give clear direction to individuals and groups in reaching the aims of the corporation, (4) to coordinate the way to be taken to maximize resources, and (5) to provide a standard and to control individual and group performances, and to provide information that becomes the reason for corrections or for not doing any corrections"[14]

The function of budgeting according to Siegel dan Marconi (1989) are : first, as the final result of the planning process produced through negotiation, so that budget plays the role as an organizational consensus related to the operational target in the future. Secondly budget functions as blue print for activities whose priorities reflect the management priorities in allocating the resources of the organization. Thirdly, budget as an instrument for internal communication that connects departments or divisions and top management. Fourth, with the target stated as the measurable performance criteria , budget provides standards of actual operational results that can be compared. Fifth, budget is an instrument of control that allows the management to show precisely the strenghts and weaknesses of the corporation. Sixth, budget is used to influence and motivate managers and subordinates to keep on

doing the activities consistently by considering the effectiveness and efficiency of the operation that goes parallel to the aims of the organization. [15].

According to Nafarin (2000) budget can be classified from the following perspectives : (1) according to the reason of writing it, (2) according to the way of writing it, (3) according to the time period, and (4) according to the fields [16].

In writing a budget, there is a need to collaborate with all stakeholders. According to David Mitchell and Kurt Thurmaier "Themes of financing public organizations, financial accountability, and budgeting process and outcomes need to be extended to the context of collaboration and community outcomes to enrich our understanding of public management networks and their benefits and costs" [17]

According to the way of writing it, budget consists of (1) periodical budget, budget that is written for a period of time, generally in a year and is written every end of the budget period (2) continuous budget, which is a budget that is written for making corrections to the budget that has been written, for example, every month corrections are made, so that the budget that is written in a year undergoes a change. According to the time period, budget consists of (1) short term budget (operating budget) is a budget that is written with a period at the longest up to one year. Budget for capital requirement is a short term budget, and (2) a long term budget (strategic budget) is a budget made for a period of more than one year. Budget for the purpose of capital goods investment is a long term budget that is called capital budget. A long term budget does not need to be in the form of capital budget. The long term budget is needed as the basis for writing short term budgets [18].

According to its field, budgets can be classified into operational budget and financial budget [18]. Those that are included in the financial budgets include (1) cash budget, (2) accounts receivables, (3) stocks budget, (4) loan budget, and (5) balance budget.

According to Syamsuddin (2011:132) cash budget is one of the instruments to be used by the financial manager to predict or estimate short term needs to find out the surplus or the shortage of cash during the budget period [19]. Cash budget is an effective ways in planning and controlling cash flow, estimating cash needed and using the surplus effectively and as the main instrument for making a short term period estimate [19].

The main aim of writing a cash budget is to plan or determine operational activities of the corporation as the basis for determining the optimizing of cash in the future. Cash optimizing is an effort made by the corporation, in which cash in the corporation has to be kept in order it does not undergo surplus or shortage in doing activities of the organization. Cash provided in the amount and limit that has been specified.

According to Riyanto (2010) cash budget is written through some stages. The first stage predicts revenue and expenditure based on the corporation plan. The second stage, writing the projection of the financial need or loan for covering cash deficits and also writing the projection of interest payment. The transactions in this stage are financial

transactions while at the first stage the transactions are operational transactions. The last stage, the projection of revenue and expenditure which are written again so that it becomes a cash budget in its final condition. Or in other words, cash budget is a combination of operational and financial transactions that describe the prediction of revenue, cash expenditure as a whole. Cash budget can be written for a monthly or quarterly period. In principle, cash budget is differentiated into two parts, namely, (1) the estimation of cash revenue coming from : sale on cash, accumulated account receivables; dividend interest revenue, fixed asset sale proceeds, and other revenues; (2) the estimation of cash expenditure that is used for buying raw materials, payment of loans, payment of worker wages, expenditure for sale cost, insurance premium, fixed asset purchase, and other expenditures [19].

The constraints faced by the students in the implementation of the budgeting course from the observation, interview, and questionnaire, among others are (1) do not understand comprehensively the steps in writing a budget, especially in the procedures for writing sale budget that needs data and information from some competent sources, (2) have not understood the format or the presentation of a budget report, especially cash budget accurately, and (3) have not known comprehensively and unable to write a budget well.

From the result of the questionnaires that were distributed to various corporations, it can be found out that the process of writing a budget that is practiced in the corporations is done by determining the main aim of the corporation by looking at the development of previous reports such as promotion cost, and financial reports. The stages taken in writing a budget after the writing of a budget has to be shown to all the stakeholders. The budget has to be written briefly and clearly, and only after it has been approved that the budget can be said to be legal. The types of budgets used in corporations/ institutions include cost budget, cash budget, profit loss, balance and capital budget. The problems found in writing budgets in the corporations are the existence of costs outside the assumptions that have been estimated before. The media or program used in writing budgets is the Microsoft Excel program. In practice, the budget that has been written is often cut back, this is in line with Alan Post's opinion that "Budget execution will and should remain an important phase of the budget process. It will remain so because legislatures expect it, and in fact demand it. Legislatures are often tempted to impose across-the-board cuts to achieve a desired level of expenditures" [20].

Based on the information from various corporations and constraints faced by the students in learning budgeting course, in the following section there is the description of learning devices, teaching approach, evaluation, relevant learning materials and devices or media for writing budget reports

Learning Devices

The suitable learning devices according to Kurikulum Kerangka Kualifikasi Nasional Indonesia (KKNI)/ the Indonesia's National Qualification Framework Curriculum may take the form of syllabus, lesson plan, and course contract that can be prepared for teaching budgeting course.

The teaching approach that can be implemented is contextual teaching and learning. This course implemented learning concepts that are related the materials learned to the students' real world situations. The students collectively form a system that enables them to see meanings inside it. Contextual Teaching Learning (CTL) assumes that naturally, the mind seeks contextual meanings according to the real situation in the individual real environmental situation through logical and useful relations. Through an integration of materials learned with daily experiences, the students will produce deep basis of knowledge. They will be able to use their knowledge to solve new problems that they have never faced by enhancing their experiences. The students are expected to be able to build up their knowledge and implement it in their daily life by integrating the learning materials they learn at the university.

"CTL is a concept of teaching and learning that helps the students to relate the materials of the subject that they learn to the real world situation and to motivate them to make connections between knowledge and its application in their daily life as members of the family, community and workers"[21].

Furthermore, it is stated that "CTL is a learning system that is based on the philosophy that students are able to assimilate what they learn if they can catch the meanings in the academic materials that they get, and they will catch the meanings in the tasks if they can relate new information to the knowledge and experiences that they had before" [21]. The principles of CTL according to Elaine B. Johnson among others include the principle of interdependence, the principle of differentiation, the principle of self-regulation [22]. "there are eight components that have to be covered, namely (1) making meaningful relations, (2) doing meaningful activities, (3) learning in a self-regulated way, (4) cooperating, (5) critical and creative thinking, (6) helping individuals to grow and develop, (7) reaching a high standard, and (8) using authentic assessment (Elaine B. Johnson, 2007: 65-66)" [21].

The assessment used is classroom-based. According to Slameto, "it is a process of accumulating, reporting, and using information on the students' learning by applying the principles of evaluation, sustainable implementation, authentic, accurate and consistent implementation"[23].

According to Barlow the functions of classroom-based evaluation are (1) "to encourage and motivate students to learn, (2) to monitor the attainment of minimal learning completeness standard that has been specified and achieved by the students, (3) as a public accountability to the stakeholders (the school, teachers, parents, students and society), (4) as a means to control and guarantee the quality of teaching that has been implemented at school by the teachers and students, (5) as feedback, especially for teachers and students, and (6) to find the students learning difficulties" [23].

In general, all types of classroom-based evaluation aims to evaluate the students' learning achievement at school, to account for the implementation of education to the society, and to know educational achievements in general. Classroom-based evaluation aims to know the progress and the achievement of the students in learning, to diagnose learning difficulties, to

give feedbacks/ remedies to the teaching process, to decide on grade promotion, and to motivate the students to learn by recognizing and understanding themselves and by stimulating themselves to do corrective efforts.

"The principles of the classroom-based evaluation are valid, reliable, fair and objective, continuous, comprehensive, practicable, economical, focused on competence, educating, transparent, and meaningful.[23].

In the classroom-based evaluation, the teachers have to be given an appreciation, motivation, and other educating efforts to successful teachers who are successful and arousing the students' enthusiasm who are less successful, competence oriented. All approaches, models, techniques, forms based on the classroom have to be oriented to competence, the teachers as regular evaluators have to be required to be fair and objective to all students, and open. The system and the result of the classroom-based evaluation should not be kept secret by the teacher. The classroom-based evaluation is not only done at the end of the teaching activities only, but has to be started from the beginning until the end of the teaching, planned, gradual, and sustainable. It has to be done comprehensively, wholly and completely, whether in relation to the cognitive domain, affective domain and psychomotor domain. The classroom-based evaluation has to give meanings to various stakeholders to see the students' competence so that the result of evaluation can be followed-up, especially for the teachers, parents and the students.

The development of learning devices at a university or college is guided by (1) Act No. 20 of 2003 on National Education System [24], (2) Government Regulation No. 19 of 2005 on National Standard of [25] as has been changed with Government Regulation No. 32 of 2013 on Changes of Government Regulation No. 19 of 2005 on National Standard of Education [26], (3) Act No. 14 of 2005 on Teacher and Lecturer [27]; (4) Regulation of President of the Republic of Indonesia No. 8 of 2012 on Indonesia's National Qualification Frame Curriculum (KKNI) [28]; (5) Act No. 12 of 2012 on Institute of Higher Education [29]; (6) Regulation of Minister of Research and Technology and Higher Education No. 44 of 2015 on National Standard of Higher Education[30].

In Regulation of Minister of Research and Technology and Higher Education No. 44 of 2015 higher education has to be oriented to 10 (ten) National Standard of Higher Education. One of them is process standard of teaching and learning that requires semester course plan (RPS) for each course and improvement of thinking pattern on the paradigm of teaching process that has to optimize student-centered learning that has the consequence that the management of teaching and learning process has to be interactive and multidirectional [30].

"Teaching and learning process at higher education will be concerned with the characteristics of learning since this is concerned with learning for students at the final stage of adolescence. The said characteristics are concerned with the characteristics of teaching and learning at higher education in the effort to reach learning achievements (CP) that has to be interactive, holistic, integrative, scientific, contextual, thematic, effective, collaborative, and student-centered"[31].

Interactive means that in the teaching and learning process (lecture), every course is equipped with ; (1) course syllabus, (2) semester course plan (RPS), and (3) course contract.

Syllabus is a set of plans on materials, activities, and teaching and learning process management and the form of evaluation of learning for every course. A syllabus at least has to contain (1) Identity of the course : that consists of title,code, weight - semester credit semester, prerequisite course, (2) description of the course, (3) learning achievements (CP), (4) course outline (GBRP) that is concerned with topics and indicators of learning achievements (CP)[31].

Semester course plan (RPS) is the elaboration of the course syllabus that is developed by the lecturer by himself or herself or together with the expert group (KK) of a discipline and/ or technology in a study program. According to the process standard of higher education the semester course plan (RPS) at least contains : (1) the title of the study program, the title and code of the course, semester, semester credit unit (sks), name of the lecturer who teaches the course; (2) learning achievements of the graduates that are assigned to the course; (3) the final ability planned at each stage of learning to meet the learning achievements of the graduates; (4) references that are related to the ability to be acquired; (5) teaching method; (6) time allocated to achieve the ability in each stage of learning; (7) students' learning experience that is realized in the description of assignments that have to be done by the students during one semester; (8) criteria, indicators, and weights in evaluation ; and (9) references used.

Course contract contains key items (summary) that are in terms of contents are transferred from RPS that has been written by the lecturer individually or with the expert group (KK), however, the technical and normative matters are in the contract between the lecturer and the student. This course contract is given to the student and then is used as reference in taking the course.

The items contained in the course contract at least have the following items: the identity of the course, description of the course, learning achievements (CP), method of teaching and learning, references, assignments/responsibilities, evaluation criteria, and schedule of the course.

The syllabus is written for the budgeting course has the identity of the course, learning achievements (CP), learning achievements in attitude , learning achievements in knowledge, learning achievements in general skill, and description of the course. Learning achievements in attitude consist of (1) to respect humanity in working based on religion, morality and ethics, and (2) to show a responsible attitude for the job in his or her field of expertise autonomously. The learning achievement in knowledge consists of (1) to acquire basic concepts of financial management of corporation that consists of : assessing investment using some financial instruments, sources and uses of corporation money and to evaluate various capital costs in investment. (2) to acquire theoretical concepts in measuring management accounting, including the structure of control, budgeting, evaluation, stocks, managerial policies. and management decision making.

General skill learning achievements include (1) to have an ability to write financial reports of various entities in relation to : operational budget, capital budget, and financial budget and other financial budgets. The general description of this course is: to learn the basic concepts of the budgeting system comprehensively, steps in writing budgets, writing sale budgets, production budgets, raw material budgets, manpower budgets, overhead cost budgets and general budgets, profit/ loss projection, capital budgeting, and writing financial report projection, cash flow, and budget analysis.

The media that can be used in writing budgets is the Microsoft Excel program that is suitable for the program that is going to be used by a corporation.

The product design of the budgeting process can be described in the following figure.

Bulan	Unit	Harga	Total
Januari	30.000	100.000.000	3.000.000.000.00
Februari	35.000	100.000.000	3.500.000.000.00
Maret	45.000	100.000.000	4.500.000.000.00
April	50.000	100.000.000	5.000.000.000.00
Mei	45.000	100.000.000	4.500.000.000.00
Juni	50.000	100.000.000	5.000.000.000.00

Figure 1. Sale Budget

Bulan	Saldo Awal	Pengeluaran	Pendapatan	Saldo Akhir	Saldo Awal
Januari	1.000.000.000.00	1.000.000.000.00	1.000.000.000.00	1.000.000.000.00	1.000.000.000.00
Februari	1.000.000.000.00	1.000.000.000.00	1.000.000.000.00	1.000.000.000.00	1.000.000.000.00
Maret	1.000.000.000.00	1.000.000.000.00	1.000.000.000.00	1.000.000.000.00	1.000.000.000.00
April	1.000.000.000.00	1.000.000.000.00	1.000.000.000.00	1.000.000.000.00	1.000.000.000.00
Mei	1.000.000.000.00	1.000.000.000.00	1.000.000.000.00	1.000.000.000.00	1.000.000.000.00
Juni	1.000.000.000.00	1.000.000.000.00	1.000.000.000.00	1.000.000.000.00	1.000.000.000.00
Juli	1.000.000.000.00	1.000.000.000.00	1.000.000.000.00	1.000.000.000.00	1.000.000.000.00
Agustus	1.000.000.000.00	1.000.000.000.00	1.000.000.000.00	1.000.000.000.00	1.000.000.000.00
September	1.000.000.000.00	1.000.000.000.00	1.000.000.000.00	1.000.000.000.00	1.000.000.000.00
Oktober	1.000.000.000.00	1.000.000.000.00	1.000.000.000.00	1.000.000.000.00	1.000.000.000.00
November	1.000.000.000.00	1.000.000.000.00	1.000.000.000.00	1.000.000.000.00	1.000.000.000.00
Desember	1.000.000.000.00	1.000.000.000.00	1.000.000.000.00	1.000.000.000.00	1.000.000.000.00

Figure 2 . Cash Budget

III. CONCLUSION

From the explanation above it can be concluded that the learning devices that are needed in writing budgets in budgeting course are course contract, syllabus, semester course plan, the teaching media that can be used is the Microsoft Excel program, and the teaching approach that can be used is Contextual Teaching and Learning approach. The presence of these learning devices will make it easy for the lecturer of this course and the students in understanding the process of writing budgets so that the objectives of the teaching will be achieved

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