

Jambi Ecotourism Development Model: Reviewed From Budget and Performance Commitment

Ratih Kusumastuti¹ and Mukhzarudfa²

¹Accounting Department, Business and Economic Faculty, University of Jambi, Jambi, Indonesia.

²Postgraduate program of accounting science, University of Jambi, Jambi, Indonesia.

*Corresponding Email : ratihkusumastuti@unja.ac.id

Abstract. Accountability for the performance of institutions both government and private institutions can be seen from the accountability of their performance starting from planning, formulating and implementing their duties and functions that are realized in the form of budgeting. The budget is a plan of activities to achieve goals and as a tool to assess performance. The use of the budget as a target for the implementation of various short-term and long-term planning programs is widely applied by several companies and organizations in Indonesia. The budget prepared by the organization has a role as a planning, because the budget contains the organization's financial plan in the future. Organizations need a budget to translate the entire strategy into short-term and long-term plans and goals (Hansen and Mowen, 2003). Beside of being the target of implementing the activity plan, the budget also has a role as the main tool for controlling each organization, a tool for coordinating, communicating, motivating, and evaluating achievement (Kenniss, 1979). Budget can also be said to be a managerial plan that expresses activities and related to organizational goals that embody a work plan in a certain period and a long-term plan. This study aims to offer a new model that needs to be considered in decision making by institutions that is to build a research model of the lake's ecotourism potential development in terms of religiosity, budget, commitment and performance of the tourism and cultural services of Jambi. Furthermore, it can be applied in the long term for agency decision making in improving performance, where this development model has never existed before. This research is also expected to provide a long-term contribution by investigating the effect of religiosity on agency performance. The targeted findings in this study are where the results of this study are expected to assist in long-term decision making and for the drafters of the legislation/regulation, to be more careful in formulating long-term policies. From the results of tabulation of respondents' answers, it is known that religiosity, budget, commitment, and performance are the main factors that influence the potential for ecotourism development in Lake Sipin, Jambi City.

1. Introduction

Tourism development in a region will have a positive and negative impact. The impact will affect the physical condition and the socio-economic life of the population around the tourism object (Soekadijo, 2000). Tourism in developing countries is often considered not to bring significant economic benefits, both for the destination country and for the local community (Goodwin, 1996). This imbalance occurs because most large-scale tourism businesses are monopolized by big businessmen. This type of tourism business establishes certain standards for every aspect of its activities.

Community-based tourism is a tourism development approach that emphasizes local communities both directly involved and indirectly involved in the tourism industry (Goodwin, 1996). This is done by providing opportunities (access) in tourism management and development which lead to political empowerment through a more democratic life including the sharing of benefits from fairer tourism activities for local communities. This idea was delivered to criticize tourism development which often ignores the participation of local communities in tourist destinations. The concept of community based tourism is the basis of sustainable tourism development which emphasizes that society is no longer the object of development but as a determinant of development itself (Fandeli, 2002). Emphasis on traditional lifestyles is an important matter that must be considered, preparing for spontaneous interaction between the community and tourists or visitors to be able to provide understanding and knowledge of visitors about the environment and local culture in addition to giving a sense of pride to the local community.

In various regions, tourist destinations are built with a variety of approaches with the aim of being a tourist attraction that can attract as many domestic and foreign tourists as possible. So it is not wrong that the tourism sector is one sector that can reap quite a lot of foreign exchange. Formulation of Ecotourism by The International Ecotourism Society (TIES) in early 1990, as follows: "Ecotourism is a responsible nature tourism activity by maintaining the authenticity and sustainability of the environment and improving the welfare of the local population".

Related to the performance of the provincial and municipal culture and tourism offices, under the management of the cultural and tourism service, the province and city of Jambi have various tourist attractions, which need to be developed again. One of them is the Lake Sipin Ecotourism Object which is one of the tourism potentials of Jambi City.

Sipin Lake Area is located in Telanaipura District, precisely in Legok Village. Sipin Lake Region has a length of around 4,500 meters and an average width of about 300 meters with a depth of 2-6 meters. Lake Sipin has a strategic location in the center of Jambi City, adequate supporting infrastructure (roads), and sufficient land to be developed as a natural and artificial tourist area and also a unique of Melayu Jambi around Lake Sipin area (Jambi Seberang Kota). In addition, the potential of Lake Sipin is in the form of beautiful natural scenery with fairly calm water conditions and a long lake shape and encircling Sipin Island. Nature in along this lake still looks natural with overgrown bushes with lush trees.

Accountability for the performance of agencies both government and private institutions can be seen from the accountability of their performance starting from planning, formulating and implementing their duties and functions that are realized in the form of budgeting. The budget is a plan of activities to achieve goals and as a tool to assess the performance of managers. The use of the budget as a target for the implementation of various short-term and long-term planning programs is widely applied by several companies and organizations in Indonesia. The budget prepared by the organization or company has a role as a planning, because the budget contains the organization's financial plan in the future. Organizations need a budget to translate the entire strategy into short-term and long-term plans and goals (Hansen and Mowen, 2003). Beside of being the target of implementing the activity plan, the budget also has a role as the main tool for controlling each organization, a tool for coordinating, communicating, motivating, and evaluating achievement (Kennis, 1979). Budget can also be said to be a managerial plan that expresses activities and related to the goals that embody a work plan within a certain period based on a long-term plan.

In general, each institution needs a budget as an important component in order to survive and develop in a rapidly changing business environment. With budget participation expected performance will increase. When a goal is designed and agreed upon, the employee will internalize the goals set, and have a sense of personal responsibility to achieve them because they participate in the budgeting. The process of participation in budget preparation can provide subordinates with an opportunity to ask for an explanation of the superior about the task and the strategy for its completion, and understanding the knowledge related to the task that can improve performance. To make an effective budget, leaders need

to forecast future conditions and can be traced. Budget participation raises budget adequacy, and then affects performance (Nouri and Parker, 1998).

Performance is the ability to carry out responsibility for product quality, product quantity, product timeliness, new product development, personnel development, budget achievement, cost reduction (increasing income), and public affairs (Nouri and Parker, 1998). The results of research by Nouri and Parker, 1998 show the importance of budget participation to have an impact either directly or indirectly on performance. However, research on budget participation shows inconsistent results.

This happens because the relationship of budget participation with performance depends on situational factors or better known as Contingency Variables. Contingency approaches cause other variables to act as moderating variables or intervening variables (Brownell, 1982; Murray, 1990; Shields and Shields, 1998). Intervening variables that are thought to affect managerial performance are variables of organizational commitment and religiosity as moderating variables. Organizational commitment influences individual motivation to do something. Individuals who have organizational commitment will have a positive outlook and try to do the best for the organization so that budget slack can be avoided. Chong and Chong (2002) stated that the higher the level of budgetary participation of subordinates, the higher the level of commitment to budget targets. The higher level of commitment to budget targets can improve performance. The results of Chong and Chong (2002) showed that the commitment of budget targets as contingency factors mediating the relationship between budgeting participation and performance showed inconsistent results due to different sample factors and small analyzed data. In addition to organizational commitment, organizational justice is also thought to have an influence on performance.

Budget participation is the level of influence and involvement perceived by individuals in the budget planning process (Milani, 1975). The level of influence is a major factor in Milani's research to distinguish between participatory budgets and non-participatory budgets. Budgetary participation causes subordinate's respected attitude towards work and company. In this engagement, the leaders must know how much they have to achieve the target to be achieved, so that the leader arises a feeling of being valued, trusted, which results in a sense of satisfaction with his work. In doing work, performance is thought to have variables that can influence the attitude of leaders in preparing a budget. Therefore, research needs to be done to improve performance by looking at variables that can affect performance. In this study, researchers took the variable Religiosity and organizational commitment as variables that were thought to influence performance in the budget preparation process. Religiosity is a factor that influences ethical behavior as shown in the studies of Clark and Dawson (1996).

The purpose of this study is to develop a research model for lake ecotourism development in Sipin in terms of religiosity, budget, commitment and performance of the tourism and cultural services of the province and the city of Jambi..

2. Literature Review

2.1 Hope Theory

Hope theory was introduced by Victor Vroom since 1964 and later refined by Lawlee and Poreter in 1968. Vroom (1964) developed a motivation theory based on the types of choices people make to achieve goals based on internal needs. According to this theory, motivation is the result of an outcome that someone wants to achieve and the estimation concerned that his actions will lead to the results he wants. In other words, if someone really wants something and the road seems open to get it, the person concerned will try to get it.

Hope theory has three main assumptions, namely:

1. Every individual believes that even though he behaves in a certain way, he will get certain things called the results of hope.
2. Each result has a certain value or attraction called valence.
3. Every result is related to a perception of how difficult the results are. This is called business expectation. In simple terms it can be stated that according to the hope theory, if someone wants something and the hope of getting something is big enough, then the person concerned will be

very encouraged to get the thing he wants. Conversely, if the hope of getting what he wants is small, his motivation to strive will be low.

This hope theory explains the process experienced and the expectations of an individual to make choices. If individuals expect positive and desirable results, they will usually work hard to perform at the level they expect. Furthermore, motivation is the result of an outcome that is desired by a person and the relevant estimate that the action will lead to the desired outcome.

Strong organizational commitment in individuals will cause individuals to strive to achieve organizational goals and willingness to direct business on behalf of the organization to improve performance. Two important characteristics of organizational commitment are strong beliefs about the acceptance of organizational goals and values and a willingness to put in enough effort on behalf of the organization (Porter et al., 1974).

Based on the above arguments, hope theory is proposed to support the relationship of commitment variables to the performance of the tourism and culture service of the provincial and city of Jambi.

2.2. Performance

Etymologically the performance comes from the basic word of perform. Performance has the equivalent of a word in English that is Performance which is interpreted as carrying out the usability or task. Meanwhile, in terms of terminology, some experts have expressed some opinions about performance. If performance is associated with performance as a noun, then the definition of performance or performance is the work that can be achieved by a person or group of people in a company in accordance with the authority and responsibility of each in an effort to achieve goals illegally, not against the law and not against morality and ethics.

2.3. Performance Measurement Model

Measurement of performance needs to be done to find out whether during the performance there is a deviation from the predetermined plan, or whether the performance can be carried out according to the specified time schedule, or whether the performance results are achieved as expected. To do these measurements, it is necessary to be able to measure performance so that a performance measure is needed. Performance measurement can only be performed on real and measurable performance. Assessing the performance of an organization must have the reasons and objectives of the organization. There are two types of organizations namely private and non-private organizations, for the private organization the purpose of its formation is to produce goods for profit, then the size of its performance is how much it can produce (productivity) and how much profit can be achieved (economy).

While public organizations are still difficult to determine the appropriate performance criteria. When viewed from the main purpose and mission of the presence of a public organization is to fulfill and protect the public interest, then the performance of public organizations can be said to be successful if it is able to realize its mission in meeting these public interests and needs. Performance measurement is an important part of the management control process of both public and private organizations. However, because the nature and characteristics of public organizations differ from the private sector, there is a difference in the emphasis and orientation of performance measurement. The purpose of the work assessment in the public sector is to

- a. Know the level of achievement of organizational goals..
- b. Provide employee learning facilities.
- c. Improve the performance of the next period.
- d. Provide systematic consideration in making decisions to give rewards and punishments.
- e. Motivate employees
- f. Create public accountability.

Other performance measurement models measured by Christopher Pollit and Greet Bouckaert are input/output models. The model assumes that institutions or programs are built to meet certain socio-economic needs. Based on these needs, organizational or program objectives are prepared. Organizations or programs provide input (staff, buildings, resources), arrange activities to process these

inputs in a particular process to be output. The resulting output then interacts with the environment so as to provide certain results or called intermediate outcomes, and in the long run these results are transformed into impacts or final outcomes. In this model the performance appraisal parameter consists of relevance, efficiency, effectiveness and Utility and Sustainability (Keban, 2014: 224).

1. Relevance, which measures the relationship or relevance between needs and the objectives formulated. Whereas in the Big Dictionary of Bahasa Indonesia, relevance means the relationship, suitability or relevance relationship in the development of tourism potential, in this research are: measuring the suitability between the needs in tourism development and the results achieved by the Department of Tourism and Jambi culture.
2. Efficiency, namely the comparison between input and output. According to Sutawijaya, et al (2009: 53). Efficiency in the production concept is limited to seeing the technical and operational relationships in a production process, namely the conversion of inputs into output. In this study, the intended efficiency is comparing the willingness of funds (budget) with the increase in the construction of Lake Sipin Jambi. Comparing the availability of facilities and infrastructure by increasing the development of tourism potential.
3. Effectiveness, namely the level of suitability between results (Intermediate outcome) will be the effect (Final outcomes). According to Mahmudi, (2005: 92) Effectiveness is the relationship between output and purpose, the greater the contribution of output towards the achievement of goals, the more effective the organization, program or activity. In this approach, what assessed is the accuracy of results in accordance with expectations and plans or more popularly called effectiveness criteria. The parameters are what results and how much can be enjoyed by those who benefit, and how many can enjoy the results, when they are enjoyed and where to enjoy them.
4. Utility and Sustainability, used to measure usability and sustainability between needs and their impact. The sustainable program is a perspective on activities carried out systematically and planned in the framework of improving the welfare, quality of life and environment of humanity without reducing access and opportunities to future generations to enjoy and use them.

In this study, the assessed is Measuring the benefits of the development of tourism potential by the Department of Tourism and culture. In this case it is seen how the work plan matches the results and impacts. In this case, who feels the impact of the programs realized is people and tourists.

Measuring the sustainability of the development of Lake Sipin tourism potential carried out by the Department of Tourism and Culture. In this case the researcher measures the sustainability of the tourism and cultural program/performance in the development of tourism potential for the following years.

From some of these descriptions, it is clear that the purpose of the performance measurement model is to find out whether or not an organization is successful in carrying out its duties. In this study, researchers used a work measurement model by Christopher Pollit and Greet Bouckaert in Keban (2014: 224). Prior to the reform of the public sector, the performance was emphasized only on input control, compliance with standards and budget compliance, but after the reform in the public sector, the performance shifted towards measuring the outcome, benefits and impacts on the public.

2.4. Ecotourism Development Concept

One of the limitations regarding the understanding of the ecotourism development concept (eco tourism), is the latest part of the development of tourism in Indonesia, where the main side and material sold are the origin of natural conditions. Ecotourism development issues develop along with the following demands:

- a) The better understanding and appreciation of tourists (young tourists) on the protection and management of natural resources;
- b) Decreasing quality of the environment in several places both in cities and in rural areas, so that the existence of a natural and natural environment is something that is sought;
- c) The development of sports branches and out door activities that have used natural factors as a basis for these activities have been developed;

- d) The existence of global issues related to aspects of nature conservation, especially in tropical regions.

2.5. Related Tesearch

In the scope of work, Nasir (2009) reports results that show a positive relationship with participation. Some of the weaknesses in budgeting participation included by Nasir (2009) who found pseudo participation, which seemed to participate, but in fact did not participate. False participation occurs when upper level managers hold total control over the budget preparation process and seek support from their subordinates' participation, by trying to get formal acceptance from subordinates over the budget, but not giving their subordinates the opportunity to argue or not seek input in preparing the budget..

Nouri and Parker (1998) analyzed organizational commitment in its influence on the relationship of budget participation and performance. The results of their research stated that organizational commitment and performance had a positive and significant relationship. The higher the commitment to the organization, the manager feels that he has the organization where he works so that the manager will produce better results and performance.

Budget participation can improve employee perceptions of justice, only a few studies in the accounting literature that examine the effect of budgetary participation on performance (Wentzel, 2002; Maiga and Jacobs, 2007).

Religiosity according to Glock and Strak is the level of one's conception of religion and the level of one's commitment to their religion. The level of conceptualization is the level of one's knowledge of their religion, while what is meant by the level of commitment is something that needs to be comprehensively understood, so that there are various ways for individuals to become religious.

In Islam, religiosity in its outline is reflected in the practice of the faith, sharia, and morals, or in other words: faith, Islam, and ihsan. If all the elements have been owned by someone, then he is a real religious person.

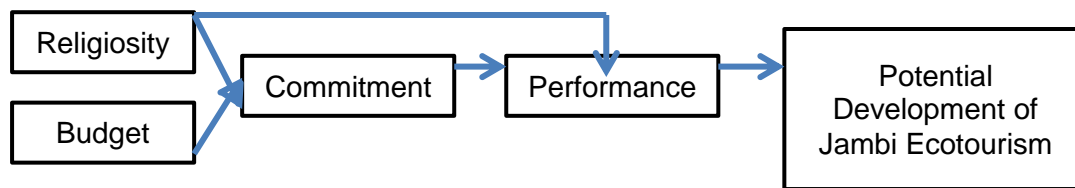
Based on the description, it can be concluded that religiosity is the depth of a person in believing in a religion accompanied by a level of knowledge of his religion which is manifested in the practice of religious values, namely by obeying the rules and carrying out obligations with the heart in daily life related to worship.

3. Materials And Methods

This study uses qualitative methods to express symptoms holistically, research data obtained directly from the first party (primary) using survey techniques by distributing questionnaires sent directly. The population of the study is employees at the Provincial Culture and Tourism Office and Jambi City. The sampling method used in the study is non-probability sampling method, namely by using purposive sampling with the criteria of permanent employees, having worked for the tourism and culture department of Jambi City for 1 year and are involved in the budget preparation process and the Lake Sipin Ecotourism Development Team.

This research instrument uses closed question types. The research instrument uses a questionnaire of previous research, while the measurement of all indicators uses a Likert scale format of seven points from Strongly Disagree (1) to Strongly Agree (7). The stages in data processing used are data quality tests and statistical descriptions.

4. Results And Discussions



Descriptive Statistics

The description of the answers in this study is explained by the results of statistical calculations using the SPSS program. The description of the respondent's answer about the measured research variables, namely Religiosity, Budget, Commitment and Performance are presented in the following table:

Table1 Description of Research Variables

Variable	Theoretical Range	Actual Range	Theoretical Average	Actual Average	Standard Deviation
Religiusity	4 - 28	4 - 28	16	18,1	5,37
Budget	4 - 28	6 - 28	16	18,3	4,76
Commitment	10 - 70	12 - 70	40	45,4	11,87
Performance	8 - 56	10 - 55	32	36,1	9,57

Source: Results of SPSS data processing

Religiosity is measured with 4 questions by using 7 Likert scale gradations, and from the results of reliability and validity testing shows that all statement items meet valid criteria. Based on the respondent's answers from the four items, the actual score range is between 4 - 28. The actual average score is 18.1 with a standard deviation of 5.37. This data illustrates that respondents' assessment of religiosity is relatively homogeneous. The actual average score is above the theoretical average of 16.

The budget is measured with 4 questions by using 7 Likert scale gradations, and from the results of reliability and validity testing shows that all statement items meet valid criteria. Based on the respondents' answers from the four items, the actual score range is between 4 - 28. The actual average score is 18.3 with a standard deviation of 4.76. This data illustrates that respondents' assessment of the budget is relatively homogeneous. The actual average score is above the theoretical average of 16.

Commitment is measured with 10 questions by using 7 Likert scale gradations, and from the results of reliability and validity testing shows that all statement items meet valid criteria. Based on the respondent's answer from the 10 points the question shows the actual scores range is between 12-70. The actual average score is 45.4 with a standard deviation of 11.87. This data illustrates that the respondents' assessment of the commitment is relatively homogeneous. The actual average score is above the theoretical average of 40.

Performance is measured with 8 questions by using 7 Likert scale gradations, and from the results of reliability and validity testing shows that all statement items meet valid criteria. Based on the respondent's answers from the 8 items, the question shows the actual scores range is between 10-55. The actual average score is 36.1 with a standard deviation of 9.57. This data illustrates that respondents' assessment of performance is relatively homogeneous. The actual average score is above the theoretical average of 32.

4.1. Tourism Object Potential Analysis

As for the attractions that exist on Lake Sipin, has the potential to be developed in accordance with the attractions in Lake Sipin, that tourism objects that may be developed include: special tourism and accommodation, and general city recreation (natural tourism, historical tourism, and water recreation). From the existing condition, it is maintained from influences that can damage its value. Whereas water and water sports attractions are more appropriate if developed in the Lake Sipin and Batanghari Rivers.

4.2. Lake Sipin Tourism Facility Program

The Lake Sipin Region will be developed into 3 forms of development, namely:

- Leisure tourism development activity group (Accommodation Center and Limited Recreation Center)
- Tourism recreation development group (City Public Recreation Center)
- Recreation activity groups complement tourism areas.
- Night tour (Angsa Night).

Based on the three groupings of tourism activity development mentioned above, tourism facilities for the Lake Sipin area can be arranged.

4.3. Facility Program for Recreation Tourism Development Activities Group (City Public Recreation Center).

a. Main Gate

It is a building with an open space that is equipped with the main gate leading to all activities in Pandan Island/Sipin (Lake Sipin).

b. Children's recreation

It is a park that enhances the children's fantasy world and increases children's love to love the environment. Facilities held here include: Children's playground.

c. Supporting Facilities

In addition to restaurants, complementary facilities will be provided on land, which are more dispersed. The facilities that will be directed to be provided here are:

- Mini grocery store.
- Souvenir shop.
- Workshop on regional art items.

d. Recreation of Tourism Car

A special means of transport with an open side tub, so that visitors can see/enjoy the scenery around the tourist area.

4.4. Lake Sipin Area Facility Program for Recreation Tourism Development Activities Group (Limited Accommodation and Recreation Center).

a. Open Theater

It is functioning to hold performance events such as traditional dances, musical performances or other events that are as a place to develop an art culture.

b. Art Building

This place is a building for closed art performances.

c. Multipurpose Building

It is a space facility for meeting activities both formal and non-formal as a support and facilities in the tourist area.

d. Lodges

This is an accommodation facility for tourists visiting Lake Sipin in the form of separate and stand-alone buildings and serves to enjoy natural and recreational scenery with the consideration that the visitor's "length of stay" estimate is more than one day.

e. Sky Jet

It is a water recreation facility that uses a type of water sky motorbike offered at Lake Sipin tourist object. This activity requires skills that are full of recreational challenges. This water recreation activity must be supported by special facilities that are accommodated in the sky jet pier area, because this activity requires special requirements that are very different from other water recreation.

f. Meeting Room (GSC).

This is a space facility for both formal and informal meeting activities as a support and lodging facilities (cottages).

4.5. *Facilities Program for Complementary Activities for Tourism Areas*

- a. Restaurant
Restaurants here specifically serve tourism development activities. The properties and restaurants here are more exclusive than other restaurants that will be planned on Lake Sipin.
- b. Floating Restaurant
A restaurant building located on top of Lake Sipin, is a food and minimum infrastructure while enjoying natural scenery. This restaurant is general and open that allows all levels of society to come and enjoy it.
- c. Fish Market
This market is a sale of fresh fish, can be bought and cooked directly on the spot according to the tastes of buyers where this market is traditional.
- d. Fishing Pond
This place is adapted for those who like fishing, the choice of fishing location is north of Lake Sipin, a quiet area so that the atmosphere that is not natural and can be felt by fisherman in this location.
- e. Administration Building
It is a technical control center for the administration of daily tourism activities equipped with:
 - Office space for control
 - Entrance ticket purchase space
 - Other supporting facilities.
- f. Service Building
It is a building service center for Lake Sipin tourism area which consists of service buildings:
 - Health care center
 - Fire station
 - Security posts
 - Building tourism vehicle maintenance
- g. Dock Facilities
This is a transportation facility for special visitors who will visit a group of tourism development activities.
- h. Road Facilities and Infrastructure
The classification can be passed by motorized vehicles transporting visitors' goods and the services of lodging. Road facilities for visitors in the form of cars or passenger vehicles are opened to those who want but are prioritized for pedestrians.
- i. Active Recreation
It is a water sports activity that is collective and social in nature with sports facilities such as canoeing, motorized boating, water bikes and others.
- j. Passive Recreation (Garden/Greening and Pathways)
This is a facility in the form of parks and pedestrian which is processed in such a way that it creates a calm atmosphere and tourists can enjoy the natural scenery in this tourism area.
- k. Information Center
It is a means by which tourists can easily find out what tour they want to go.
- l. Visitor Rest Room
An open space facility or closed to rest for tourists visiting Lake Sipin tourism object.
- m. Souvenir and Memories Shop
It is a place to sell souvenirs for tourists.

5. Conclusions

From the results of tabulation of respondents' answers, it is known that religiosity, budget, commitment, and performance are the main factors that influence the potential for ecotourism development in Lake Sipin, Jambi City.

References

- [1] Brownell. 1982. Participation in the Budgeting Process: When It Works and When It Doesn't. *Journal of Accounting Literature*, Vol. 1; 124-153
- [2] Chong, V.K. dan K.M. Chong. 2002. Budget Goal Commitment and Informational Effects of Budget Participation on Performance: A Structure Equation Modeling Approach. *Behavioral Research in Accounting*, Vol 14.
- [3] Clark, J.W. dan Dawson, L.E. 1996. Personal religiousness and Ethical Judgments: an Empirical Analysis. *Journal of Bussiness Ethics*. !5 (3). Hal. 359-372.
- [4] Fandeli, Chafid. 2002. *Natural Tourism Planning*. Yogyakarta: Faculty of Forestry, Gadjah Mada University..
- [5] Goodwin, H. Biodivers Conserv 1996. In pursuit of ecotourism Kluwer Academic Publishers Springer Nature 5:277. <https://doi.org/10.1007/BF00051774>
- [6] Hansen, Don, R., and MM. Mowen, 2003. *Management Accounting*, Fourth Edition, Prentice Hall, New Jersey.
- [7] Keban, Yeremias T. 2014. *Six Strategic Dimensions of Public Administration: Concepts, Theories and Issues*. Yogyakarta: Gava Media Publisher.
- [8] Kennis, I., 1979. "Effects of Budgetary Goal Characteristics on Managerial Attitudes and Performance." *The Accounting Review*.
- [9] Mahmudi, 2005. *Public Sector Performance Management*. Yogyakarta: UPP AMP YKPN.
- [10] Maiga, A.S. and F.A. Jacobs, 2007. Budget Participation's Influence on Budget Slack : The Role Of Fairness Perceptions, Trust, and Goal Commitment. *Journal of Management Accounting Research*, 5 (1) : 39-58.
- [11] Milani, K. (April 1975). "The Relationship of Participation in Budget-Setting to Industrial Supervisor performance and Attitudes : A Field Study". *The Accounting Review*, Volume 50.
- [12] Murray, D (1990), "The Performance Effects of Participative Budgeting, An Intergration of Intervening on Moderating Variables", *Behavioral Research in Accounting* , Vol 2, hal 104-123
- [13] Nasir, M. 2009 *Relationship of Participation Budget, Budget Adequacy,*
- [14] *Commitment Organization, Motivation and Managerial Performance with the Equation Model Structural*. Diponegoro University Semarang.
- [15] Nouri H. and Parker R. J. (1998), "The Relationship Between Budget Participation and Job Performance : The Roles of Budget Adequacy and Organizational Commitment"
- [16] Porter, LymanW., Richard M, Steers, Richard T. Mowday, and Paul V. Boulian 1974. "Organizational commitment, job satisfaction, and turnover among psychiatric technicians." *Journal of Applled Psychology*", 59: 603-609.
- [17] Shields, M., Shields, D., 1998. Antecedents of Participative Budgeting. *Accounting Organizations and Society* 23, 49–76.
- [18] Soekadijo, R.G. 2000. *Anatomy of Tourism (Understanding Tourism as a linkage system)* Jakarta. PT. Gramedia Pustaka umum
- [19] Sutawijaya, Adrian dan Etty Puji Lestari. 2009 Indonesian Banking engineering efficiency after the economic crisis: An empirical study of the implementation of the DEA model. *Journal of Development Economics*, Vol.10, No.1, Juni.
- [20] Vroom. Victor H. ., 1964 *Work and Motivation*, New York : John Wiley & Son, Inc.,
- [21] Wentzel, K. (2002). The Influence Of Fairness Perceptions and Goal Commitment on Manager's Performance in a Budget setting. *Behavior Research in Accounting*, 247-271.