

# Relationship between Budget Participation, Budget Procedural Fairness, and Department director's/ Budget manager's activities: The Study of Asia-Pacific International University

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## Abstract

This study investigates the correlation between budget participation, budget procedural fairness, and department director's/budget manager's performance at Asia-Pacific International University (AIU). Generally, department directors/budget managers do not seem interested in participating and sharing the important information they have with their supervisor while supervisors also seem uninterested of department director's/budget manager's ideas or information while preparing the annual budget. This study is a quantitative research, and a questionnaire was the main instrument for data collection. The questionnaires were distributed to the 38 department directors/budget managers of AIU. Multiple regression and multi correlation were used to test the variables. Overall, the analysis found no positive influence between budget participation and budget procedural fairness on department director's/budget manager's activities. Several limitations can be noticed in this study include population collected from only directors or budget managers of a small university. It also used only two variables, budget participation and budget procedural fairness, as an influence on department director's/budget manager's activities.

**Keywords:** Budget Participation; Budget Procedural Fairness; and Department director's/ budget manager's activities.

## 1. INTRODUCTION

A budget is a plan that outlines an organization's financial or operational goals. It is a plan that helps a business allocate resources, evaluate performance, and formulate action plans. Budgets are part of management control designed to promote the efficient use of resources and provide support for other critical functions (Raghunandan et al., 2012). Budgets also can be used to motivate personnel throughout the organization to be more fiscally minded, to pay greater attention to detail and to think before they act (Weygandt et al., 2007). They also argue that budget can significantly inspire managers to a higher level of performance to meet planned objectives. Because the budget is very important for each organization, many researchers study various aspects of the budget. Some previous studies have focused on areas of the budget as an important tool of management accounting in terms of control, coordination, and

decisionmaking (Drury, 2008; Covaleski et al., 2003; and Mah'd et al., 2013). Others have focused on budgetary systems in organizations in terms of the size, structure, managerial autonomy, and external environment (Merchant, 1981; Subramanian & Mia, 2001; and Conboy, K, 2010). Budget characteristics of private universities in developing countries have been studied by Nasser et al. (2011) to discover the relationship between demographic variables and budget characteristics.

Prior studies have focused on various aspects of the budget but there are some issues that still need to be addressed. A few researchers studied how the budgeting functions affected managers' attitudes and performances. The most intensive research in previous budgeting studies has been on budgetary participation and its impact on performance (Mah'd, 2013; Yuen, D, 2007), but it only focuses on large organizations. Also, the budgeting studies for small and medium-sized enterprises are overlooked by most researchers

(Chong & Johnson, 2007). In order to fill in the knowledge gaps in previous research, this study will look at the relationship of two attributes of budget characteristics – budget participation and procedural fairness – and how they influence the performance of department directors/budget managers at Asia-Pacific International University.

Asia-Pacific International University is a small private university in Thailand and has 38 departments of varying sizes. In this organization, each department director/budget manager is responsible for being involved in and implementing the budget process. Department director's/budget manager's activities in the university are taken as the dependent variable and are also the main target of this research. Department directors/budget managers do not seem interested in participating and sharing the important information they have with their top managers during the budgeting process. Moreover, managers seem to ignore department director's/budget manager's ideas or information while preparing the annual budget. Budgetary participation is expected to be a crucial channel to improve the information exchange and sharing among all levels of management. According to Kenis (1979), the budget is not only a financial plan that sets forth cost and revenue goals for responsibility centers within a business firm, but it is also useful for communication, performance evaluation, and motivation. Therefore, this study attempts to examine the relationship of budget participation and procedural fairness and their influence on department director's/budget manager's activities at Asia-Pacific International University.

## 2. LITERATURE REVIEW

According to Covalski et al., (2006), budget could be one of the most important tools for decision-making in organizations. This concept has attracted numerous researchers to examine many areas of the budget in the past decades. The effect of organization on the budget has been examined in the literature (Mah'd et al., 2013; Nasser et al., 2011; Nouri & Kjj, 2008). Merchant (1981) studied the influence of corporate budgeting systems on managerial performance, and organizational performance

has been studied by examining the effect of corporate context on the level of participation. Nasser et al. (2011) studied how knowledge of performance affects individuals' perceptions regarding budgetary participation, job satisfaction, role ambiguity, motivation, and job-relevant information. They suggest that in future budget participation studies researchers should associate self-reported individual and organizational characteristics to job performance. Some of the studies have examined the effect of participative budgeting on managerial performance through various viewpoints such as expectancy theory (Brownell & Mcllnnes, 1986), cognitive dissonance theory (Tiller, 1983); organizational justice theory (Libby, 1999, 2001) and role theory (Chenhall & Brownell, 1988). The following is a review of prior studies of the relationship between budget participation, budget procedural fairness, and department director's/budget manager's activities.

### 2.1. Budget Participation and Department Director's/Budget Manager's Activities

Budget participation is one of the most important factors of budget characteristics that researchers have studied in the last decade. Several researchers (Mah'd, 2013; Kenis, 1979; Yuen, D, 2007; Nahartyo, E, 2003; Chong & Johnson, 2007) examined the relationship between budget participation and performance and obtained variable results. These studies suggest that managers who participate in the budget process have a better performance in fulfilling the organization's objectives than those who do not participate. Chong & Johnson (2007) suggest that involvement of budget managers will increase goal level, acceptance, and high commitment to the objectives, which improves job performance. However, there were some disagreements with this conclusion in the last decade (Nouri & Kyj, 2008) and suggestions that it might not apply to budget literature in developing countries (Shields & Shields, 1988). Furthermore, Nasser et al., (2011) found that the level of participation in setting the budget is different between managers depending on their characteristics and department functions. Budget participation helps to enhance employees' motivation and work attitudes, attain a higher

level goal commitment from lower level managers and improve the information symmetry between top management and lower management (Oak & Schmidgal, 2009; Joshi, 1997).

The motivation and higher level goal commitment for department directors/budget managers at Asia-Pacific International University is believed to have a relationship with budget participation. Because department directors/budget managers have more detailed knowledge of their specific area thus they are able to provide more accurate budgetary estimate. When that valuable information is shared with the managers, they feel they are part of organization decision making that will motivate them to higher levels of performance and commitment towards achieving the university's objective.

## 2.2. Budget Procedural Fairness and Department Director's/Budget Manager's Activities

Procedural fairness recognizes the positive benefits of allowing employees to participate in decision-making (Maiga & Jacobs, 2007). In other words, a decisionmaker's behavior was significantly related to perceptions of procedural fairness. Even if outcomes are not favorable to an individual, they are less likely to be dissatisfied with these unfavorable outcomes if they believe that procedures used to derive them are fair (Williams, 2009). Perceptions of the fairness of the procedure used by others to evaluate their performance are critical to their judgment of how fairly they are being treated. The study of Lau and Moser (2008) found that employees will judge procedures to be fair if procedures lead to performance appraisals that are based on complete and accurate information that reflects their long term interest, performance in their control, protects their interests, and indicates polite and dignified treatment of individuals. Brockner et al. (2005) and Diekmann et al. (2007) have argued that the organizational fairness literature should move beyond just examining whether procedural fairness affects individual's attitudes and behaviors to identifying when procedural fairness is more or

less important to individual's attitudes and behaviors. There is scant literature on the simple and direct relationship between budgetary procedural fairness and managerial performance. However, this study believes that procedural fairness has a significant influence on department director's/budget manager's activities in Asia-Pacific International University. Department directors/budget managers who participate in the budgeting process are more likely to perceive the result of budgeting as fair. When the fairness is met, it will provide positive motivation for department directors/budget managers. In contrast, if they view the budget as being unfair and unrealistic, they may feel discouraged and uncommitted to budget goals.

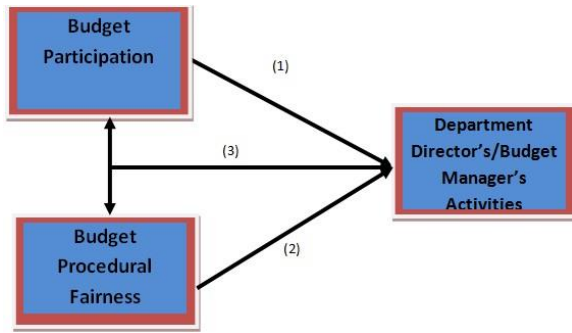
## 2.3. Budget Participation, Budget Procedural Fairness and Department Director's/Budget Manager's Activities

During the last decade, only a few researchers examined the three dimensional relationship of budget participation, budget procedural fairness and department director's/budget manager's activities. Libby (2001) studied the relationship between the use of fair budgeting process and subordinates' performance and found that the combination of participation and procedural fairness led to improved performance. However, Wentzel (2002) found that budgetary participation has no significant direct effect on either managerial performance or budgetary performance. Rather, the effect was indirect through a high perception of fairness that was translated into higher commitment to the budget goals. Nevertheless, when managers participate in the budgeting process and there is procedural fairness, such managers will have a sense of commitment to the organization which leads to higher performance in the organization.

## 2.4. Research Model and Hypothesis

Relationship between Budget Participation, Budget Procedural Fairness, and Department Director's/Budget Manager's Activities in AIU

## Theoretical Framework



The dependent variable is the department director's/budget manager's activities and the independent variables are budget participation and budget procedural fairness. Those variables are used to test the hypotheses below:

- H 1: There is a positive relationship between budget participation and department directors/budget managers in AsiaPacific International University.
- H 2: There is a positive relationship between budget procedural fairness and department director's/budget manager's activities in Asia-Pacific International University.
- H 3: There is a positive interaction between budget participation and budget

procedural fairness that influences department director's/budget manager's activities in Asia-Pacific International University.

## 3. RESEARCH METHODOLOGY

### 2.5. Data Collection Method

This study is quantitative research and a questionnaire was the main instrument for data collection. The questionnaire was distributed by hard copy to the 38 department directors/budget managers who were responsible for controlling their department budget at Asia-Pacific International University (see Appendix 1). The data collection took about two weeks in February, and 37 respondents returned the questionnaire.

### 2.6. Measurement of Variables

The survey form which was developed to collect research data consisted of three parts. The same five-point Likert scale (SA = Strongly Agree to SD = Strongly Disagree) was used in all three parts. In the first part, budget participation (BP) was evaluated by five items modified from seven items developed by Milani (1975) who used a seven-point Likert scale.

In the second part, organizational commitment was measured with eight items. Six of the items relating the fairness of allocation procedure were adapted from Magner et al. (1995). The two remaining questions were developed to address Levenhal's (1980) representative role and the informational fact of procedural fairness.

In the third part, department director's/budget manager's activities were measured by eight items developed by Mahoney et al. (1965). These items include planning, investigating, coordinating, evaluating, supervising, staffing, negotiating, and representing.

### 2.7. Statistical Analysis

In this study, the data was analyzed with multi correlation and multi regression using a statistical software package. The mathematical model below was believed to be an acceptable way of testing for interaction in the multiple regression models.

$$Y = b_0 + b_1X_1 + b_2X_2 + b_3X_1 * X_2 + e$$

$$Y = b_0 + b_1X_1 + b_2X_2 + e \text{ Where:}$$

Y = Department director's/budget manager's activities (DDA) B =

Constant

X1 = Budget participation

X2 = Budget procedural fairness

X1 X2 = Two way interaction between budget

Table 1. Correlation for All Measured Variables.

		SumBP	SumBPF	SumDDA
SumBP	Pearson Correlation	1	.703**	.009
	Sig. (2-tailed)		.000	.960
	N	37	37	37
SumBPF	Pearson Correlation	.703**	1	.136
	Sig. (2-tailed)	.000		.422
	N	37	37	37
SumDDA	Pearson Correlation	.009	.136	1
	Sig. (2-tailed)	.960	.422	
	N	37	37	37

\*\* Correlation is significant at the 0.01 level (2-tailed).  
 (BP=budget participation, BPF=budget procedural fairness, DDA=department director's/budget manager's activities)

Table 1 indicates a positive relationship between budget participation and budget procedural fairness. However, there is no statistically significant correlation between budget participation and department directors/budget manager's activities (H1) and no statistically significant correlation between budget procedural fairness and department director's/budget participation (BP) and procedure fairness (BPF) e = Error term

#### 4. RESULTS OF THE STUDY

The population was the 38 department directors/budget managers responsible for controlling their department budget in AsiaPacific International University. The data collection from the 21 questions in the questionnaire took about two weeks, and 37 respondents returned the questionnaire. The statistics from the analysis of the questionnaires are shown in the following tables. manager's activities (H2) in AIU. Hypothesis 1 (H1) and hypothesis 2 (H2) were not supported in this study.

Table 2 indicates that budget procedural fairness influences department director's/budget manager's activities more than budget participation as shown by ( $\beta_{BP} = -0.172$ ,  $t_{BP} = -0.725$ ,  $P = 0.473 > 0.050$ ) while

Table 3 supports the data and conclusion from Table 2 that the interaction between budget participation and budget procedural fairness does not influence department director's/budget manager's activities in Asia-Pacific International University. It was statistically not significant ( $F=0.588$  and  $p = 0.05$ ). The one way ANOVA shows that hypothesis 3 (H3) is not supported.

Table 3. One way ANOVA for predicting the interaction between budget participation and budget procedural fairness that influences department director performance in Asia-Pacific International University

	Model	Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.444	2	.222	.588	.561*
	Residual	12.823	34	.377		
	Total	13.267	36			

a. Predictors: (Constant), Budget participation, budget procedural fairness.

b. Dependent Variable: Department director's/budget manager's activities.

( $\beta_{BPF} = 0.257$ ,  $t_{BPF} = 1.083$ ,  $P = 0.286 > 0.286$ ), respectively. Neither is statistically significant at ( $p=0.05$ ). The table also indicates that budget participation and budget procedural fairness have a positive interaction between each other as shown by ( $R^2 = 0.033$ ). Overall, the statistics show that the interaction between budget participation and budget procedural fairness does not influence department director's/budget manager's activities in Asia-Pacific International University. Hypothesis 3 (H3) is therefore not supported by this research.

In summary, Table 1 (Pearson correlation) shows that hypothesis 1 and 2 are not supported by this study. Table 2 (independent T-test) and Table 3 (one way ANOVA) demonstrate that hypothesis 3 is not supported.

#### 5. DISCUSSION

This study examines the influence of budget participation on department director's/budget manager's activities, the influence of budget

procedural fairness on department director's/budget manager's activities and the relationship between budget participation and budget procedural fairness and the influence of the relationship on department director's/budget manager's activities at Asia-Pacific International University. The correlation analysis found no statistically significant influence of budget participation on department director's/budget manager's activities in AIU and no statistically significant influence of budget procedural fairness on department director's/budget manager's activities. Therefore, hypothesis 1 (H1) and hypothesis 2 (H2) are unaccepted. Hypothesis 3 (H3) was analyzed by multi regression and one way ANOVA, and it was found that the interaction between budget participation and budget procedural fairness did not influence department director's/budget manager's activities at a statistically significant level, and as a result hypothesis 3 (H3) is not supported.

Even though there was a positive relationship between budget participation and budget procedural fairness, the results show that there is a negative relationship between budget participation and department director's/budget manager's activities in Asia-Pacific International University (H1). This study is in line with the position of Nouri & Kyj, 2008 and Cherrington & Cherrington, 1973. On the other hand, it contrasts with the results of Chong & Johnson, 2007; Mah'd et al., 2013; Yuen, D, 2007; Nahartyo, E, 2003, that indicated a positive relationship between budget participation and department director's /budget manager's activities.

Test of the second hypothesis indicates that there is no positive relationship between budget procedural fairness and department director's/budget manager's activities in Asia-Pacific International University. The hypothesis was unaccepted and statistically significant at  $p=0.05$ . There is no literature finding a negative relationship between budget procedural fairness and department director's/budget manager's activities to support this study.

The test of the last hypotheses indicates that there

is no significant positive interaction between budget participation and budget procedural fairness that influences department director's/budget manager's activities at Asia-Pacific International University. The hypothesis was statistically significant at  $p=0.05$  and unaccepted. This finding is consistent with the study of Wentzel (2002) who indicated that budgetary participation has no significant direct effect on either managerial performance or budgetary performance. However, Libby (1999) indicated that relationships between budget participation and budget procedural fairness lead to improved performance of the budget manager. The investigation non-influence of nonfinancial measurements on department director's/budget manager's activities might occur for several reasons. It might be because there is a budget supervisor (vice president) over the budget manager who makes all decisions for the department's issues. Therefore, budget managers do not have to participate with the budget process; and when they do not participate with the budget process, they don't know about other departments' budget work or the fairness of budget procedure. Department directors/budget managers might also lack understanding about the work of budgeting, so knowledge of budget participation and budget procedural fairness is not necessary for them. A third reason could be that because budget participation is time consuming and directors have an overload of responsibility, they might not have enough time to participate in the budgeting process. A fourth possible reason could be that AsiaPacific International University is a Christian institution where most of the department directors/budget managers are Christians who believe that everything they do is for the glory of God. Therefore, their actions are not biased by whether they have or have not participated with the budgeting process or whether the budget procedure is fair for their department.

The study's finding is very important for practical and theoretical implications. Even though budget participation and budget procedural fairness do not make department director's/ budget manager's activities better in AIU, they might help to maintain a good

nonfinancial standard for university. If the university doesn't involve department directors in the budget process or provide budget procedural fairness, sometime later their performance will decrease. They believe in God and work for God but they are human beings who are not perfect, so they still want to be part of decision making as well as fairness with all the process that they should get. Overall, administrators of the university should encourage all department directors/budget managers to participate with the budgeting process and also reinforce the fairness of budgeting process to maintain their performance and to be a very good standard for a university in Asia.

## 6. CONCLUSION

This study employed a questionnaire to investigate budget issues at Asia-Pacific International University. The study concentrated on the relationship between budget participation, budget procedural fairness, and department director's/budget manager's activities. None of the three hypotheses were supported by this study.

According to the correlation analysis' result, there was no statistically significant influence of budget participation or budget procedural fairness on department director's/budget manager's activities in AIU. Multi regression analysis found no positive interaction between budget participation and budget procedural fairness that influenced department director's/budget manager's activities. This study shows the opposite of the author's expectation of a positive interaction between budget participation and budget procedural fairness that influences department director's/budget manager's activities in Asia-Pacific International University. The non-influence of nonfinancial measurements on department director's/budget manager's activities might occur for several reasons including: department director/budget manager decision making is not independent, lack of budget understanding, overload of responsibility in the department, and possibly the fact that AIU is a Christians institution.

Several limitations can be noticed in this study.

First, this study had a population collected from only directors or budget managers of a small university. More samples at more locations are recommended for future study. Second, this study used only two variables, budget participation and budget procedural fairness, as an influence on department director's/budget manager's activities. For future research, more variables such as environmental uncertainty, job relevant information, organizational structure, and culture could be included.

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## Appendices

### *Asia-Pacific International University's Department List*

N.	DESCRIPTION	N.	DESCRIPTION
1	Quality Assurance	20	Bangkok Dorm
2	Nursing Department- Main Campus	21	Eve Hall
3	Custodial	22	Marketing
4	Nursing Department- Bangkok	23	Human Resource
5	Esther Hall	24	Ruth Hall
6	Library Main Campus	25	Grounds/ General Storm
7	Business Administration	26	Transportation & Purchasing
8	Food Services	27	Plant Services
9	Academic Administration	28	Education & Psychology
10	President	29	Arts and Humanities
11	Financial Administration	30	Advancement
12	Solomon Hall	31	Records & Admissions
13	Counseling	32	MC Mart
14	Science	33	Elijah Hall
15	Chaplain	34	Information Technology Services/ Technical Service
16	Theology	35	Guestroom Services/ Housing
17	General Institutional Services	36	Clinic & Wellness
18	Students Administration	37	Campus Security
19	Government Liaison Office	38	Griggs University Extension Campus Program/Institute Press