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CORRELATES OF BUDGETARY PARTICIPATION IN THE NIGERIAN PUBLIC SECTOR

Oyewo Babajide Michael
*Department of Accounting,
Covenant University, Ota, Nigeria.*

ABSTRACT

Budgeting is a critical activity carried out by different-sized private and public sector organizations, apparently because of the multifarious functions which budgets serve. Most studies on budgetary participation (BP) have prominently focused on private-sector organizations, leaving out the public sector. This suggests limitation in the scope of generalizability of empirical results on BP to private sector organizations, and as such the need for studies specifically focusing on public-sector organizations, which is the thrust of this paper. The study adopted a quantitative research design, using multi-stage sampling. Questionnaire was used to harvest the perception of 174 managers in five public sector organizations in Nigeria. Statistics engaged for analysis were: percentage and range analysis, mean, standard deviation, factor analysis, correlation and regression analysis. Of the correlates examined, it was observed that Managerial Performance ($r=0.437$, $p \leq .000$) and Environmental Uncertainty ($r= -0.138$, $p \leq .070$) exert the most on BP.

Keywords: *Budgetary Participation, Budgeting, Managerial Performance, Nigeria, Public Sector*

INTRODUCTION

Budgeting is a critical activity carried out by different-sized private and public sector organizations apparently because of the multifarious functions which budgets serve, such as planning, controlling, co-ordinating, communicating plans to concerned parties, translating the long-term plan into an annual work programme, and resource allocation (Louise, 2008; Parker and Kyi, 2006) ; Nouri and Parker, 1998).

Budgeting is the process of expressing the predicted costs and resources for a planned course of action over a specified time period (Louise, 2008). The CIMA official terminology (2005) defines budget as:

...a quantitative expression of a plan for a defined period of time. It may include planned sales volumes and revenues, resource quantities, costs and expenses, assets, liabilities and cash flows.

Budgetary Participation (BP) has reverberated in academic literatures as a necessary conditions for achieving set targets (Hoftede, 1967; Kren 1992; Nouri & Parker 1998) and as a means of achieving employee engagements (Lin and Chang (2005). Owing to the crucial bearing which active involvement of employees in budget preparation has on the realization

of organizational goals enshrined in budgets, attempts have been made to examine the factors that interplay in engendering budgetary participation, including studies by Clinton and Hunton (2001); Nouri and Parker (1998), Chenhall and Brownell (1988); and Milani (1975).

Against the backdrop that public sector organizations prepare budgets like private sector organizations do, by our reckoning, it is intellectually worthwhile to carry out a study on the factors affecting budgetary participation in this sector, because majority of the studies on budgetary participation have focused on private sector organizations. Preliminary evaluation of extant literatures on budgeting reveals the paucity of empirical researches on budgetary participation in the public sector domain, whilst majority of studies concentrates on private sector organizations both on the individual and corporate level. Worse still, studies, on budgetary participation in the public sector or by public sector organization particularly in a developing country like Nigeria, however, are scanty or almost non-existent. Some of the studies on budgetary participation in the public sector organizations were by Kochik (2011); Owusu, Dwomoh, Collins, Yaa and Daniel (2014).

The Nigerian public sector organizations comprises of the Ministries, Departments, government Agencies, and parastatals (MDAs) existing at the different tiers of government, operating to provide goods and services which enable the citizens to live good, healthy and comfortable lives (Olaopa, 2013). Some studies by Ijaiya, Sanni, Olabisi, and Dolapo (2014); Ajibolade and Akinniyi (2013); Faleti and Myrick (2012), specifically focusing on budgeting practices of public sector organizations in Nigeria leave out how variables such as environmental uncertainty, political skills, perception of organizational politics, length of time spent in organization and length of time spent in role affect budgetary participation.

According to Thomson (1967) as cited in William et al (1990), budgetary behaviour in private sector organizations may be different in public-sector settings because of certain peculiarities that apply to public organizations—especially bureaucratic structures and governmental regulations—which could cause diminished interest in budget participation by employees. This suggests limitation in scope of generalizability of empirical results on budgetary participation to private sector organization, and as such the need for studies specially focusing on public sector organizations, which is the thrust of this paper.

The central research question for the study is: What are the factors that determine budgetary participation in the Nigerian public sector? The study utilized empirical data to address this question.

The factors affecting budgetary participation in the Nigerian public sector considered in this paper have been referred to as ‘correlates of budgetary participation’. To address the research question, the paper is segmented into six sections. Section one introduces the topic, situating it within the context of earlier studies; section two gives an overview of the correlates of budgetary participation examined. Section three describes the research method, section four presents analysis of the data, section five discusses the findings, and the conclusion is presented in section six.

CORRELATES OF BUDGETARY PARTICIPATION

While studies by Milani (1975), and Brownell (1982) suggest that there are strong linkages between budgetary participation and employee performance, Clinton and Hunton (2001) argued that the extent of participation in budgetary activities affects organizational

performance. Nouri and Parker (1998) established that there is a significant relationship between budget participation and job satisfaction on one hand, and budget participation and job performance on the other hand.

Writers such as Mia (1988), Parkinson and Taggar (2000) and Lin and Chang (2005) have posited that participating in budget setting is influenced by the extent of uncertainty in the environment; the volatile nature of the environment will cause organizations to formulate resource- based plans and strategies to counter-act unpredictable changes in the business environment—and since budgets are plans expressed in monetary quantitative terms, allocating resources on pre-determined basis could provide directions to guide against arbitrariness in resource allocation. Pilkington and Crowther (2007) opined that the effectiveness of budgeting has a strong link with the level of environmental volatility.

Pfeffer (1981) emphasized that political skill is needed to be successful in any organizational endeavour— budgeting inclusive. Mintzberg (1983) viewed political skills as the exercise of influence through persuasion, manipulation, and negotiation. Since it is plausible that budgetary participation may be achieved through any, all or a combination of the three, political skills (and perception on organizational politics, by extension) merits inclusion as a variable influencing budgetary participation. This notion is corroborated by the assertion of Ferris et al (2005) that the influence of political skills on fundamental organizational issues, including budgeting, is a serious omission in academic literatures. It follows, therefore, that political skill of the influencer as a correlate of budget participation therefore needs to be examined.

Vigoda-Gadot and Talmud (2010) examined the moderating effect of trust and social support on the relationship between organizational politics and job outcomes. Their study contended that trust and social support are good moderators of the relationship between perceived organizational politics (POPs) and several job outcomes including commitment to the course of the organization, job satisfaction, and budgetary participation, amongst others.

Maiga (2005) concluded from a study of data from 173 U.S. individual managers that environmental uncertainty significantly affects both budget communication and budget influence which, in turn, impact budget goal commitment. Kochik (2011) examined budgetary participation among Malaysian local authorities. Using mediation analysis, path analysis and Pearson

Product-Moment Correlation techniques to analyses data obtained from a survey, the study found that the relationship between budget participation and departmental performance is positive and significant.

Owusu, Dwomoh, Collins, Yaa and Daniel (2014) assessed the relationship between budget participation and employees performance in a Ghanaian public university. Although the results of the study establishes some level of relationship between budgetary participation and employee's performance, the strength of the relationship was found to be weak, connoting that there are other factors aside budget participation which influence the realization of budget goals.

Ijaiya, Sanni, Olabisi, and Dolapo (2014), examining the challenges in budget management and control in the Kwara state ministry of finance, concluded that though some shortcomings persist in public sector budgeting such as; abuses of laid down rules and

regulations, and budgets preparation without considering reasonable estimations and current market prices, the tools used for budget management including budget preparation, execution, performance audit and evaluation were found to be sound.

METHODS

Research Design, Population and Sample

The study adopted a quantitative survey research design in which primary data were collected from respondents, using a questionnaire as the research instrument. This design was considered appropriate to achieve the objectives of the study because it focused on perceptual issues on budgetary participation. The population of the study comprises of the managers of government-owned organizations in Nigeria who have experienced and have responsibility for budgetary participation.

The study employed a multi-stage sampling technique, using a combination of probabilistic and non-probabilistic sampling techniques. The purposive non-probabilistic sampling technique was first used to select managers in selected government-owned organizations in Nigeria who have participated in budgeting and budgetary control processes in their organizations. The simple random sampling was then used to select respondents among the managers. Similar, earlier studies (Ijaiya et al, 2014; Faleti et al, 2012) have used this approach.

The MDAs selected were five: The Nigerian Electricity Regulatory Commission (NERC), The Federal Communications Commission (FCC), The Federal Inland Revenue Service (FIRS), Nigerian Investment Promotion Commission (NIPC), and Asset Management Corporation of Nigeria (AMCON).

With recourse to sizes of the organizations and number of managers with budgetary participation experiences, 271 copies of the research instrument were distributed in Abuja, Nigeria's Federal Capital Territory (FCT) where the public sector organizations are headquartered thus: 57, 24, 147, 28, and 15 in NERC, FCC, FIRS, NIPC and AMCON respectively. 192 copies were retrieved, but 174 copies (representing 64%) found useable for analysis.

Data Collection Instrument

The research instrument was a single, well-structured multi-item questionnaire. Responses were measured on a 7-point calibrated scale, ranging from strongly disagree (assigned code 1) to strongly agree (assigned code 7). Response on managerial performance was also calibrated on a 7-point scale, ranging from 1 (below average) to 7 (outstanding performance). The first section (Q1) of the questionnaire measured 'budgetary participation' and featured 6 items, adapted from Frucot & White (2006); and Leach-Lopez et al. (2007). The second section (Q2) measured 'Environmental uncertainty' and featured 6 items, adapted from Maiga (2005). The third section (Q3) measured job relevant information as adapted from Kren (1992). The fourth section (Q4) measured 'Managerial Performance' using 9 variables, adapted from Frucot & White (2006); and Maiga (2005). The fifth section (Q5) measured 'Political skill' using 18 variables, adapted from Ferris et al. (2005). Section six of the instrument (Q6) measured 'perception of organizational politics' with 12 variables, adapted from Vigoda-Gadot & Talmud (2010). The last section of the questionnaire (Q7) captured demographic details of respondents such as age, gender, length of time spent in the organization, length of time in position, and level of education, adapted from Frucot & White (2006).

The labels in Table 1 were used to code responses to the research instrument items.

Reliability Test

The Cronbach's Alpha was used to test the reliability of the instrument, yielding a coefficient of 0.622 for 54 numbers of items. Following factor analysis, some variables were dropped at the threshold of 0.3 factor loading. This consequently reduced the number of items to 23 but correspondingly increased the Cronbach's Alpha coefficient to 0.790 (appendix 2).

Table 1: Labels for response to items on research instrument

Response	Interpretation
1	Strongly disagree/ Poor performance
2-3	Disagree/ Below Average performance
4	Indifference/Average performance
5-6	Agree/Above Average performance
7	Strongly Agree/ Outstanding performance

Data Analysis Method and Model Specification

Statistics such as percentage analysis, minimum and maximum values mean (M), and standard deviation (SD), were used to explore the descriptive characteristics of variables. Factor analysis, using the principal component analysis extraction method, was used to narrow down the selection of variables for constructs having large number of items. The rotation method adopted was the Varimax with Kaiser Normalization. The acceptable eigenvalue to explain variance was set at minimum of 1.0 and the cut-off point for item loading was at 0.3.

The Pearson correlation and regression methods were used to examine the relationships among variables. The multiple regression analysis was used to appraise the model specified in equation 1:

$$BP = f(EUN, MP, PS, POP, LTO, LTP) \quad (1)$$

Linearizing the relationship among the variables in equation (1) will yield the equation:

$$BP = \alpha_0 + \alpha_1 EUN + \alpha_2 MP + \alpha_3 PS + \alpha_4 POP + \alpha_5 LTO + \alpha_6 LTP + \alpha_t \quad (2)$$

Where:

- BP - Budgetary Participation index
- EUN - Environmental Uncertainty
- MP - Managerial Performance
- PS - Political Skills
- POP - Perception of organizational politics
- LTO - Length of time in organization
- LTP - Length of time in position
- α_0 - α_6 - are regressor coefficients
- α_t - Stochastic Error Term

The Statistical Package for Social Sciences (SPSS version 17.0) software was employed in performing the various statistical analyses.

RESULTS AND ANALYSES

Results of Descriptive Analysis

Demographics

Table 2 shows the descriptive analysis of the demographic characteristics of the respondents. Respondents were generally between the age brackets of 31 to 50 years. 43.7% of them were in the age bracket of 31-40 years while 56.3% were in the age bracket

of 41-50 years. This revealed that respondents were still within the age bracket acceptable for active service. 64.4% of respondents were male and 35.6% were female, establishing that there was adequate representation of both genders in the study.

More than half of all the respondents (precisely 89.7%) have spent a minimum of 4 years in the company, while 60.9% of them have spent a minimum of 4 years in their position. Almost all the respondents (precisely 93.7%) have a minimum of a second degree, while 56.8% have professional accounting and finance professional qualifications, in addition to their tertiary education degree, which is an indication that most of the respondents were well educated.

Summary statistics on the demographic variables show that Age has a mean score of 2.56, implying that on the average, respondents were within the age bracket of labels 2 (31 to 40 years) and label 3 (41 to 50 years). The average length of time spent in organizations was between label 2 (4 to 7 years) and label 3 (8 to 12 years). The average length of time spent in position was between 0 to 7 years. The average qualification held by respondents was First degree plus relevant professional qualification.

The result of the demographic characteristics on respondents' age, length of time spent in organization, length of time spend in role and educational qualification give a reasonable level of assurance that respondents who participated in the survey were experienced, and possess technical competent to provide answers to the items in the research instrument.

Job Relevant Information

The job relevant information is presented in Table 3 with summary of the descriptive analysis in Table 21. The minimum score for the three variables is 5 (Agree) and the maximum is 7 (strongly agree), meaning that on the whole, all respondents agree that they are on-top of their jobs.

Table 2: Frequency tables of respondents' demographics

<i>Age</i>	<i>Gender</i>
31— 40 years, Frequency: 76 (43.7%)	MALE, Frequency: 112 (64.4%)
41— 50 years, Frequency: 98 (56.3%)	FEMALE, Frequency: 62 (35.6%)
<u>Length of time in Organization</u>	<u>Length of time in Position held</u>
0— 3 years, Frequency: 18 (10.3%)	0— 3 years, Frequency: 68 (39.1%)
4 — 7 years, Frequency: 41 (23.6%)	4 — 7 years, Frequency: 106 (60.9%)
8 — 12 years, Frequency: 62 (35.6%)	<u>Summary Statistics</u>
13— 18 years, Frequency: 53 (30.5%)	Age, Mean= 2.56, Min= 2, Max= 3
<u>Educational Qualification</u>	Length of time in organization,
First Degree, Frequency: 11 (6.3%)	Mean= 2.86, Min= 1, Max= 4
Second Degree, Frequency: 64 (36.8%)	Length of time in Position held,
First Degree & Professional: 89 (51.1%)	Mean= 1.61, Min= 1, Max= 2
Second Degree & Professional: 10 (5.7%)	Education Qualification,
	Mean= 3.13, Min= 1, Max= 5

Table 3: Statistics on job relevant information

Item	Statement	Response			Statistics	
		5	6	7	Mean	SD
1	I am always clear about what is necessary to perform well on my job	13 (7.5%)	88 (50.6%)	73 (42%)	6.34	.614
2	I have adequate knowledge to make optimal decisions to accomplish my performance objectives	11 (6.3%)	95 (54.6%)	68 (39.1%)	6.33	.591
3	I am able to obtain the strategic information necessary to evaluate important decision alternatives	38 (21.8%)	79 (45.4%)	57 (32.8%)	6.11	.733

Specifically, 42% strongly agree that they are always clear about what is necessary to perform well on my job ($M=6.34$, $SD=.614$); 39.1% strongly agree that they have adequate knowledge to make optimal decisions to accomplish performance objectives ($M=6.33$, $SD=.591$), while 32.8% strongly agree that they are able to obtain the strategic information necessary to evaluate important decision alternatives ($M=6.11$, $SD=.733$).

The mean score was generally above 6 and the dispersion (SD) less than 1 on a 7-point scale. This suggests that respondents are on-top of their job, further confirming that they possess the technical competence to respond to the items in the research instrument.

Summary statistics results (Table 3) further lends credence to the deduction arising from the assessment of the demographic characteristics (in Table 2) that respondents possess requisite experience and competence to participate in the survey. Clarity about what is necessary to perform well on the job ($M=6.34$, $SD=.614$) was the highest-ranking, followed by adequate knowledge to make optimal decisions to accomplish my performance objectives ($M=6.33$, $SD=.591$). Ability to obtain the strategic information necessary to evaluate important decision alternatives had the lowest mean score of 6.11 and SD of .733. All variables had minimum score of 5 and highest score of 7, meaning that overall, respondents are well-equipped with the knowledge and information required for them to excel in their endeavours.

Descriptive Analysis Result of Budgetary Participation

Ratings on budgetary participation are presented in Table 4. 89.7% agreed they were involved in setting all portions of their job-related budget (Table 4); 94.3% agreed that reasoning provided by my superior when budget revisions are made are very sound and/or logical (Table 5); all respondents alluded that they frequently state their requests, opinions and/or suggestions about the budget to their superiors without being asked (Table 6). 97.1% of respondents submitted that they have high amount of influence on the final budget (Table 7). 97.1% agree that their contribution on the budget is very important while 2.9% were indifferent (Table 8). All respondents admitted that superiors seek their requests, opinions and/ or suggestions frequently when the budget is being set (Table 9).

The results of Tables 4 to 9, and summary of the descriptive statistics presented in Table 10, show that on the average, respondents participate actively in budgeting and budgetary activities. The lowest mean score was 5.87 upon a 7-point calibrated scale. All

items had a minimum score of 4 (indifference) and also all had a maximum score of 7 (strongly agree) on the measurement scale. The standard deviation also establishes that the dispersion in the responses did not deviate significantly from the mean, as the highest was .925 for 'I am involved in setting all portions of my job-related budget.'

The inference deductible from the analysis is that employees will generally participate in budgeting and budgetary activities if on one hand they perceive they have high amount of influence on the final budget ($M=6.01$, $SD=.786$) and on the other, if they are involved in their job-related budget setting ($M=5.87$, $SD=.925$). Even if the need arises for budgets to be revised, it is still a welcomed development insofar as they (employees) are carried along and the reasons adduced for such are sound and intellectually appealing ($M=6.05$, $SD=.810$). When employees feel carried along and have the sense of belongings that their contribution on the budget is very important ($M=6.03$, $SD=.764$) by the seeking of their request opinions and/or suggestions frequently when the budget is being set by their supervisors ($M=6.33$, $SD=.571$), they could go the extra-mile of frequently stating their requests, opinions and/or suggestions about the budget superiors without being asked ($M=6.21$, $SD=.641$).

Result on budgetary participation in Table 4 reveals minimum score to be 4 and maximum to be 7. Mean score was within the range of 5.87 to 6.33 and standard deviation (SD) within the range of .571 to .925. Overall, the results in Table 4 confirm that respondents actively participate in budgeting.

Table 4: Statistics on budgetary participation

Item	Statement	Response				Statistics	
		4	5	6	7	Mean	SD
1	I am involved in setting all portions of my job-related budget	18 (10.3%)	33 (19%)	77 (44.3%)	46 (26.4%)	5.87	.925
2	Reasoning provided by my superior when budget revisions are made is very sound and/ or logical.	10 (5.7%)	23 (13.2%)	90 (51.7%)	51 (29.3%)	6.05	.810
3	I frequently state my requests, opinions and/or suggestions about the budget to my superior without being asked	n/a	21 (12%)	95 (54.6%)	58 (33.3%)	6.21	.641
4	I have high amount of influence on the final budget	5 (2.9%)	38 (21.8%)	82 (47.1%)	49 (28.2%)	6.01	.786
5	My contribution on the budget is very important	5 (2.9%)	33 (19%)	88 (50.6%)	48 (27.8%)	6.03	.764
6	My superior seeks my requests, opinions and/or suggestions frequently when the budget is being set	n/a	9 (5.2%)	99 (56.9%)	66 (37.9%)	6.33	.571

Table 5: Statistics on how environmental uncertainty affects budget decision-making

Item	Statement	Response				Statistics	
		4	5	6	7	Mean	SD
1	Availability of suitable qualified personnel	11 (6.3%)	13 (7.5%)	119 (68.4%)	31 (17.8%)	5.98	.713
2	Interdependence with other units within the organization	16 (9.2%)	32 (18.4%)	87 (50.0%)	39 (22.4%)	5.86	.872
3	Impact of firm goals and objectives	3 (1.7%)	20 (11.5%)	117 (67.2%)	34 (19.5%)	6.05	.616
4	Constraints from supervisory ministry	4 (2.3%)	14 (8.0%)	138 (79.3%)	18 (10.3%)	5.98	.526
5	Impact of government regulation	2 (1.1%)	16 (9.2%)	118 (67.8%)	38 (21.8%)	6.10	.590
6	Keeping pace with technological advances	6 (3.4%)	5 (2.9%)	105 (60.3%)	58 (33.3%)	6.24	.669

Table 6: Statistics of ratings on managerial performance

Item	statement	Response				Statistics	
		4	5	6	7	Mean	SD
1	Planning	11 (6.3%)	30 (17.2%)	92 (52.9%)	41 (23.6%)	5.94	.813
2	Investigating	8 (4.6%)	41 (23.6%)	83 (47.7%)	42 (24.1%)	5.91	.811
3	Co-ordinating	1 (0.6%)	20 (11.5%)	88 (50.6%)	65 (37.4%)	6.25	.673
4	Evaluating	3 (1.7%)	30 (17.2%)	88 (50.6%)	53 (30.5%)	6.10	.735
5	Supervising	3 (1.7%)	31 (17.8%)	87 (50.0%)	53 (30.5%)	6.09	.739
6	Staffing	1 (0.6%)	16 (9.2%)	104 (59.8%)	53 (30.5%)	6.20	.617
7	Negotiating	2 (1.1%)	28 (16.1%)	95 (54.6%)	49 (28.2%)	6.10	.694
8	Representing	2 (1.1%)	34 (19.5%)	100 (57.5%)	38 (21.8%)	6.00	.680
9	Overall performance	4 (2.3%)	13 (7.5%)	123 (70.7%)	34 (19.5%)	6.07	.599

Descriptive Analysis Result on How Environmental Uncertainty Affects Budget Decision-Making

Table 5 present statistics on how environmental uncertainties affect budget decision-making. 93.7% agree that availability of suitable qualified personnel affects budget decision-making ($M=5.98$, $SD=.713$). 90.8% agreed that Interdependence with other units within the organization affects budgeting decision ($M=5.86$, $SD=.872$); 98.3% agreed that the impact of firm goals and objectives ($M=6.05$, $SD=.616$) and 97.7% agreed that constraints from supervisory ministry ($M=5.98$, $SD=.526$) influence budget decision-making. 98.9% agree that government regulation affects budgeting ($M=6.10$, $SD=.590$), and 96.6% agree that keeping pace with technological advances ($M=6.24$, $SD=.669$) also affect budget decision-making.

Table 7: Statistics on political skills

Item	Statement	Response				Statistics	
		4	5	6	7	Mean	SD
1	I spend a lot of time and effort at work networking with others	5 (2.9%)	26 (14.9%)	86 (49.4%)	57 (32.8%)	6.12	.762
2	I am able to make most people feel comfortable and at ease around me	4 (2.3%)	38 (21.8%)	83 (47.7%)	49 (28.2%)	6.02	.771
3	It is easy for me to develop good rapport with most people	3 (1.7%)	32 (18.4%)	89 (51.1%)	50 (28.7%)	6.07	.734
4	I am able to communicate easily and effectively with others	5 (2.9%)	24 (13.8%)	114 (65.5%)	31 (17.8%)	5.98	.658
5	I understand people very well	3 (1.7%)	36 (20.7%)	94 (54.0%)	41 (23.6%)	5.99	.717
6	I am good at building relationships with influential people at work	1 (0.6%)	31 (17.8%)	100 (57.5%)	42 (24.1%)	6.05	.665
7	I am particularly good at sensing the motivations and hidden agendas of others	5 (2.9%)	24 (13.8%)	81 (46.6%)	64 (36.8%)	6.17	.771
8	When communicating with others, I try to be genuine in what I say and do	n/a	27 (15.5%)	98 (56.3%)	49 (28.2%)	6.13	.651
9	I have developed a large network of colleagues and associates at work whom I can call on for support when I really need to get things done	8 (4.6%)	34 (19.5%)	86 (49.4%)	46 (26.4%)	5.98	.804
10	At work, I know a lot of important people and I am well connected	2 (1.1%)	33 (19.0%)	87 (50.0%)	52 (29.9%)	6.09	.728
11	I spend a lot of time at work developing connections with others	1 (0.6%)	28 (16.1%)	92 (52.9%)	53 (30.5%)	6.13	.688
12	I am good at getting people to like me	4 (2.3%)	32 (18.4%)	85 (48.9%)	53 (30.5%)	6.07	.760
13	It is important that people believe I am sincere in what I say and do	7 (4.0%)	27 (15.5%)	82 (47.1%)	58 (33.3%)	6.10	.802
14	I try to show genuine interest in other people	1 (0.6%)	30 (17.2%)	96 (55.2%)	47 (27.0%)	6.09	.679
15	I am good at using my	2 (1.1%)	23 (13.2%)	88 (50.6%)	61 (35.1%)	6.20	.702

	connections and network to make things happen at work						
16	I have good intuition or savvy about how to present myself to others	1 (0.6%)	26 (14.9%)	88 (50.6%)	59 (33.9%)	6.18	.695
17	I always seem to instinctively know the right things to say or do to influence others	2 (1.1%)	23 (13.2%)	88 (50.6%)	61 (35.1%)	6.20	.702
18	I pay close attention to people's facial expressions	3 (1.7%)	17 (9.8%)	94 (54.0%)	60 (34.5%)	6.21	.685

Table 8: Statistics on perception of organizational politics

Item	statement	Response				Statistics	
		1	2	3	4	Mean	SD
1	Favouritism, rather than merit, determines who gets ahead in this organization	28 (16.1%)	121 (69.5%)	18 (10.3%)	7 (4.0%)	2.02	.654
2	Good ideas are desired, even when it means disagreeing with the management decisions	54 (31.0%)	97 (55.7%)	20 (11.5%)	3 (1.7%)	1.84	.686
3	Departmental members are encouraged to speak out frankly, even when they are critical of well-established ideas	60 (34.5%)	107 (61.5%)	1 (0.6%)	6 (3.4%)	1.73	.646
4	There has always been an influential group of members of this organization that no one ever crosses	26 (14.9%)	126 (72.4%)	15 (8.6%)	7 (4.0%)	2.02	.631
5	Departmental members here usually don't speak up for fear of retaliation	44 (25.3%)	122 (70.1%)	2 (1.1%)	6 (3.4%)	1.83	.612
6	Rewards come only to those departmental members who work hard in this organization	31 (17.8%)	110 (63.2%)	25 (14.4%)	8 (4.6%)	2.06	.711
7	Promotions in this organization generally go to top performers	36 (20.7%)	106 (60.9%)	30 (17.2%)	2 (1.1%)	1.99	.654
8	Departmental members in this organization attempt to build themselves up by tearing others down	50 (28.7%)	102 (58.6%)	15 (8.6%)	7 (4.0%)	1.88	.723
9	I have seen changes made in policies of this organization that only serve the purposes of a few departmental members and not the organization	67 (38.5%)	93 (53.4%)	10 (5.7%)	4 (2.3%)	1.72	.677

10	There is a group of people ('cabal') in this organization who always get things their way because no one wants to challenge them	40 (23.0%)	109 (62.6%)	21 (12.1%)	4 (2.3%)	1.94	.664
11	I can't remember when a person received a pay increase or a promotion that was inconsistent with the organization's published policies	54 (31.0%)	105 (60.3%)	11 (6.3%)	4 (2.3%)	1.80	.654
12	Since I have worked in this organization, I have never seen the pay and promotions policies applied politically	57 (32.8%)	96 (55.2%)	14 (8.0%)	7 (4.0%)	1.83	.738

Table 9: Rotated component matrix of environmental uncertainty**Factor: Environmental Uncertainty Component: 1**

Availability of suitable qualified personnel	-.285
Interdependence with other units within the organization	.353
Impact of firm goals and objectives	.686
Constraints from supervisory ministry	.286
Impact of government regulation	.316
Keeping pace with technological advances	.748

Cronbach alpha, reliability test (4 items) .727

Extraction Method: Principal Component Analysis.

Table 10: Rotated component matrix of managerial performance**Factor: Managerial Performance Component: 1**

Planning	.355
Investigating	.703
Co-ordinating	.745
Evaluating	.098
Supervising	.281
Staffing	-.031
Negotiating	.272
Representing	.024
Overall performance	.121

Cronbach alpha, reliability test (3 items) .734

Extraction Method: Principal Component Analysis.

Summary statistics on measure of central tendency and dispersion show that keeping pace with technological advances had the highest mean score of 6.24 and standard deviation of .669, followed by Impact of government regulation (M=6.10, SD=.590), and Impact of firm goals and objectives (M=6.05, SD=.616). Other items had mean score above 5. The lowest mean score was 5.86 out of a maximum score of 7. All items had a minimum score of 4 (indifference) and also all had a maximum score of 7 (strongly agree) on the measurement scale. The standard deviation also establishes that the dispersion in the

responses did not deviate significantly from the mean, as the highest was .713. On the whole, we can deduce that respondents agree that environmental uncertainty affects budget decision-making to a large extent. This result supports the position of Taggar (2000) and Lin and Chang (2005).

Descriptive Analysis Result of Ratings on Managerial Performance

Statistics of ratings on managerial performance (Table 6) evidences that respondents tend to rate themselves as performing above average in managerial roles such as Co-ordinating (M= 6.25, SD=.673) Staffing (M= 6.20, SD=.617), Evaluating (M= 6.10, SD=.735), Negotiating (M=6.10, SD= .694), and Supervising (M= 6.09, SD= .739) because these five managerial performances have a mean score above 6, regarded as 'above average' performance. Other items had score above 4 (average), meaning that they rate themselves as perform satisfactorily in other functions. Overall performance was also put at above average (M=6.07, SD=.599).

Descriptive Analysis Result of Political Skills

In Table 7, results on variables measuring the political skills of respondents show that respondents generally relate with persons in the organizations to achieve both personal and organizational goals by engaging in activities such as networking (M=6.12, SD=.762), developing good rapport (M=6.07, SD=.734), communicating effectively (M=5.98, SD=.658), building relationship with influential persons (M=6.05, SD=.665) in order to get results. This is corroborated by the high proportion of respondents (98.9%) agreeing to the statement that 'I am good at using my connections and network to make things happen at work' (M=6.20, SD=.702).

In summary, the range of response is 4-7; the minimum mean score is 5.98 and maximum is 6.21; the SD of response ranges from .651- .804 on a 7-point calibrated scale, implying that the dispersion/fluctuation from the mean score is generally low. These statistics establish that respondents form alliances with colleagues and persons perceived to be powerful within the organization to influence the realization of their objectives on both personal and corporate matters.

Descriptive Analysis Result of Perception on Organizational Politics

Generally, result shows that respondents seem to have a positive disposition to organizational politics (Table 8). The statements were framed in a negative light as touching organizational politics, and respondents on the whole disagreed with the statements. Responses were highly concentrated on the low spectrum (1 to 4). Specifically, at least 94.4% disagreed with each of all the nine items (items 1,2,4,5,8,9,10,11,12) on negative political practices as their responses were within 1(strongly disagree) to 3 (disagree). This is supported by the very low mean score ranging from 1.72 to 2.02. The standard deviation (SD) reveals that the responses were not too dispersed from the mean; it is ranging from .612 to .738, suggesting high level of consensus among respondents as to their perception on organizational politics.

Respondents are of the opinion that the following practices are either minimal or almost non-existent in their organization as it concerns rewards, resource-allocation and benefits; favouritism (M=2.02, SD=.654), fear of reprisal action (M=1.83 SD=.612), sub-optimization through the tearing down of others in order to rise(M=1.88, SD=.723), favouritism through arbitrary change of policies (M=1.72, SD=.677), domination of entire organization by certain privileged few called 'cabal' (M=1.80, SD=.654), poor remuneration

scheme ($M=1.80$, $SD=.654$) and non-existent promotion policy ($M=1.83$, $SD=.738$). On the other hand, respondents agree that the following negative practices exist in their organizations; stifling of initiative by being unwelcoming to the idea of speaking out frankly ($M=1.73$, $SD=.646$), reward is sometimes not based on hard-work ($M=2.60$, $SD=.711$), and promotion not based on performance ($M=1.99$, $SD=.654$).

Factor Analysis

Factor analysis was used to reduce the number of variables under each construct, using a 0.30 threshold. The Kaiser-Meyer-Olkin (KMO) and Bartlett's Test help to measure the strength of the relationship among variables. The KMO measures the adequacy of the sampling, and coefficient should be generally greater than 0.5 for a satisfactory factor analysis to be valid. Kaisen (1974) recommend 0.5 as minimum. The factor analysis utilized the principal component analysis extraction method. The varimax rotation method with Kaiser Normalization was used.

Budgetary Participation

Budget participation was examined for its suitability for factor analysis. The result of the preliminary check is contained in appendix 3. Budgetary participation did not satisfy the conditions for factor analysis. The Kaiser-Meyer-Olkin Measure of Sampling Adequacy was .482 and the p value was not statistically significant ($p \leq .396$), so factor analysis was discontinued for the construct, and hence, all variables under budget participation were retained for further analysis.

Environmental Uncertainty

The factor analysis result of environmental uncertainty is presented in appendix 4. The KMO statistics is .612 and it is significant at 5% ($p \leq .000$), confirming the factorability of variables (appendix 4a). The table of total variance explained (appendix 4b) shows that 27.29% of the variances are explained in component 1, which also has an eigenvalue of 1.637. The rotated component matrix of environmental uncertainty is presented in Table 9. Four variables (highlighted) loaded in component 1 above the minimum pre-specified threshold of 0.3 (Table 9). The reliability tests yielded a cronbach alpha of .727, confirming the reliability of results. We therefore retain the four factors for our subsequent analysis

Managerial Performance

The factor analysis result on Managerial Performance is presented in appendix 5. The KMO statistics is .503 and it is significant at 5% ($p \leq .030$), confirming its factorability (appendix 5a). The table of total variance explained (appendix 5b) shows that the first component accounts for 16.409% of the variance, the second 14.290% of the variance, the third 12.979% of the variance, and the fourth 11.816% of the variance. Since component 1 has the highest % variance of 16.409% and Eigenvalue of 1.477, we select variables that loaded on component 1 which satisfies the minimum cut-off of 0.3 (highlighted in Table 10). Planning, investigating and co-ordinating were the three variables that loaded in component 1 above the minimum pre-specified threshold of 0.3 (Table 10). The reliability test yielded a cronbach alpha of .734, confirming the reliability of results. We therefore retain the three factors in our subsequent analysis

Political Skills

The factor analysis result on political skills is presented in appendix 6. The KMO statistics is .612 and it is significant at 5% ($p \leq .000$), confirming the factorability of variables (appendix 6a). The table of total variance explained (appendix 6b) shows that 13.605% of

the variances are explained in component 1 (eigenvalue of 2.449). The variables that loaded on component 1 with minimum score of 0.3 were therefore selected and others not meeting this threshold dropped. This criterion filtered away 13 variables, causing the retention of 5 variables (highlighted in Table 11). The reliability test yielded a cronbach alpha of .794, confirming the reliability of results (appendix 3d). We therefore retain the four factors for further analysis.

Perception of Organizational Politics

The factor analysis result on Perception of organizational politics is presented in appendix 7. The KMO statistics is .888, significant at 5% ($p = .000$), confirming its factorability (appendix 7a). The table of total variance presents all the factors extractable from the analysis along with their eigenvalues (appendix 7b). The first component, with an eigenvalue of 4.536 accounts for 37.804% of the variance. The second component having eigenvalue of 1.097 accounts for 9.141% of the variance. The two factors combined account for 46.945% of the variance. Component one explains 37.804% of the variance; we therefore select variables that loaded on this component which satisfies the .30 threshold.

Table 11: Rotated component matrix of political skills

Factor: Political Skills Component: 1	
I spend a lot of time and effort at work networking with others	-.056
I am able to make most people feel comfortable and at ease around me	.384
It is easy for me to develop good rapport with most people	.124
I am able to communicate easily and effectively with others	.370
I understand people very well	.018
I am good at building relationships with influential people at work	.279
I am particularly good at sensing the motivations and hidden agendas of others	.142
When communicating with others, I try to be genuine in what I say and do	.157
I have developed a large network of colleagues and associates at work whom I can call on for support when I really need to get things done	-.129
At work, I know a lot of important people and I am well connected	-.006
I spend a lot of time at work developing connections with others	.119
I am good at getting people to like me	-.024
It is important that people believe I am sincere in what I say and do	.056
I try to show genuine interest in other people	-.116
I am good at using my connections and network to make things happen at work	.392
I have good intuition or savvy about how to present myself to others	.126
I always seem to instinctively know the right thing to say or do to influence others	.650
I pay close attention to people's facial expressions	.701
Cronbach alpha, reliability test (5 items) .794	

Extraction Method: Principal Component Analysis.

Nine variables satisfy this condition (Table 12) and they were retained for further analysis. Three variables did not meet this condition and were dropped. The reliability test yielded a cronbach alpha of .834, confirming the reliability of results.

Descriptive Statistics of Composite Variables

Descriptive statistics of composite variable is presented in Table 13. All variables, except POP, have minimum value of 4, and mean score above 6.00.

Correlation Analysis

In Table 14, we present analysis of the relationships among the composite variables using the correlation technique.

The relationship between budgetary participation and environmental uncertainty is negative, weak but significant at 10% ($r = -.138$, $p \leq .070$). The relationship between budgetary participation and Managerial Performance is positive, strong and significant at 1% ($r = .437$, $p \leq .000$). The relationship between budgetary participation and political skills is extremely low, negative and insignificant ($r = -.061$, $p \leq .422$). The perception of organizational politics as well seems not to affect budget participation, as the relationship is very weak, do not follow any meaningful pattern and is not significant ($r = .123$, $p \leq .106$). The relationship between budgetary participation and length of time spent in the organization ($r = .019$, $p \leq .800$) on one hand; and budgetary

Table 12: Rotated component matrix of perception of organizational politics

Factor: Perception of Organizational Politics Component: 1

Favouritism, rather than merit, determines who gets ahead in this organization	.566
Good ideas are desired, even when it means disagreeing with the management decisions	.442
Departmental members are encouraged to speak out frankly, even when they are critical of well- established ideas	.710
There has always been an influential group of members of this organization that no one ever crosses	.569
Departmental members here usually don't speak up for fear of retaliation	.427
Rewards come only to those departmental members who work hard in this organization	.111
Promotions in this organization generally go to top performers	.068
Departmental members in this organization attempt to build themselves up by tearing others down	.230
I have seen changes made in policies of this organization that only serve the purposes of a few departmental members and not the organization*	.554
There is a group of people ('cabal') in this organization who always get things their way because no one wants to challenge them*	.323
I can't remember when a person received a pay increase or a promotion that was inconsistent with the organization's published policies*	.841
Since I have worked in this organization, I have never seen the pay and promotions policies applied politically*	.399
Cronbach alpha, reliability test (5 items) .834	

Extraction Method: Principal Component Analysis.

Table 13: Descriptive statistics of composite variables

	N	Minimum	Maximum	Mean	Std. Deviation
Budgetary Participation	174	5	7	6.08	.327
Environmental uncertainty	174	5	7	6.06	.408

Managerial Performance	174	5	7	6.03	.494
Political Skills	174	4	7	6.12	.397
Perception of organizational politics	174	1	4	1.86	.427
Valid N (listwise)	174				

Table 14: Correlation matrix of budgetary participation variables

		Environmental Uncertainty	Managerial Performance	Political Skills	Perception of organizational politics	Length of time in position	Length of time in organization
Budgetary Participation	Pearson Correlation	-.138*	.437***	-.061	.123	.019	-.089
	Sig. (2-tailed)	.070	.000	.422	.106	.800	.244
	N	174	174	174	174	174	174

***. Correlation is significant at the 0.01 level (2-tailed).

*. Correlation is significant at the 0.10 level (2-tailed).

participation and length of time spent in the position ($r = -.089$, $p \leq .244$) on the other hand is not statistically significant.

Regression Analysis

The multiple regression result shows how correlates independent variables, (hereafter, IVs) affect budgetary participation (Table 15). The model is significant at 5% (ANOVA $p \leq .000$). The Durbin Watson test has a co-efficient of 1.907.

The Collinearity Statistics (Tolerance and VIF) confirms non-collinearity between budgetary participation and the regressors. The model has a coefficient of determination (measured by the r square) of .416, meaning that the combination of the IVs explain 41.6% of the variances in budgetary participation. The balancing 58.4% (the stochastic error term, α) is explained by other factors outside the model

A closer look at the regressor co-efficients (α_0 -6) provides further insight as to the nature of relationship between the IVs and the dependent variable. The constant (α_0) is significant at 1%. The beta of managerial performance is positive and significant at 1% ($\alpha_2 = .413$, $p \leq .000$). This corroborates the correlation analysis result that budgetary participation is significantly and directly influenced by managerial performance. The beta coefficients for environmental uncertainty ($\alpha_1 = -.093$, $p \leq .180$), political skills ($\alpha_3 = -.038$, $p \leq .588$), perception of organizational politics ($\alpha_4 = .099$, $p \leq .156$), length of time in organization ($\alpha_5 = -.088$, $p \leq .218$) and length of time in position ($\alpha_6 = .042$, $p \leq .561$) respectively are not statistically significant; it is therefore inferred that they do not exert significantly on budgetary participation. The regressor coefficients also confirm the type of relationship between budgetary participation and the IVs as previously established by correlation analysis.

Coefficients _a							
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	4.973	.595		8.364	.000		
EUN	-.075	.056	-.093	-1.346	.180	.977	1.024

MP	.274	.046	.413	5.947	.000	.973	1.028
PS	-.031	.058	-.038	-.543	.588	.954	1.048
POP	.076	.053	.099	1.424	.156	.973	1.028
LTO	-.030	.024	-.088	-1.238	.218	.923	1.083
LTP	.028	.048	.042	.582	.561	.909	1.100
Model Summary^b							
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson	ANOVA F P value	
1	.64 5a	.416	.188	.295	1.907	7.684 .0000	
a. Predictors: (Constant), EUN, MP, PS, POP, LTO, LTP							
b. Dependent Variable: Budgetary Participation, BP							

In all, the regression results (Table 15) reinforce the validity of the correlation analysis (Table 14) as to how, and the extent to which, the IVs affect budgetary participation.

DISCUSSION

The significant negative relationship between budgetary participation and environmental uncertainty from correlation analysis implies that the more the uncertainty that abound in the environment, the lower the propensity to participate in budgeting. In other words, environmental uncertainty provides diminished interest in budgetary participation. For example, if it is perceived that the level of interdependence between their departments and other departments/ SBU within the organization is high, managers may feel that they are not involved in setting all proportions of their job-related budget, which in turn shape their perception that the amount of influence they have on the final budget is undermined. Also, if it is perceived by managers that the impact of government regulation is high, the managers may deduce that their suggestions is not necessarily needed by their supervisors during budget revisions, and as such supervisors do not have to provide sound or logical reasoning to explain such budget revisions, thereby rendering the contribution of managers to budget-setting inconsequential. Also, the high impact of government regulation will erode the amount and potency of the influence managers have on their budgets, since such organizations are owned, run and funded by the government anyway. The weak relationship between BP and environmental uncertainty (EUN) points that environ- mental uncertainty does not however exert seriously on BP. This is supported by the regression co-efficient of EUN which is not significant at 1%, 5% or 10%.

The significant, positive relationship between budgetary participation and Managerial Performance from correlation and regression analysis connotes that managers will advertently participate in budgeting and budgetary activities because it directly affects their performance and performance appraisal. Since budgets are used as management tools for carrying out duties such as planning, co-ordinating, controlling and performance evaluation, it is not surprising that there are positive linkages between budgetary participation and Managerial Performance. Our findings are consistent with literatures (Owusu, et al., 2014; Kochik, 2011; Brownell, 1982; Merchant, 1981).

Political skills such as networking, forging alliances, developing connections, etc. appear not to affect budgetary participation, judging from the result of the correlation and regression analysis.

Analysis shows that perception of organizational politics does not significantly affect budget participation perhaps because respondents generally have a favourable or positive disposition towards political practices in their organizations. If managers are of the opinion that favouritism is almost non-existent or downplayed in their organizations, they will be encouraged to state their request, opinions and suggestions about the budget to their supervisors, so much so that the existence of politics will not hold them back from freely expressing their opinion.

The length of time spent in the organization do not affect budgetary participation, neither does the length of time spent in the position affect budgetary participation. An employee does not have to spend time before participating in budgeting.

CONCLUSION

The correlates of budgetary participation considered in this paper were environmental Uncertainty, Managerial Performance, Political Skills, perception of organizational politics, length of time in position, and length of time in organization.

Of these variables, managerial performance was found to exert the most on budgetary participation. An important motivation for participating in budgeting is performance; the consciousness, awareness or realization that performance will be evaluated with budgets is a serious consideration that spurs budgetary participation in Nigerian public sector organizations. Though environmental uncertainty was also found to somewhat affect budgetary participation, the influence it exerts was observed not to be profound.

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