THE RELATIONSHIP BETWEEN BUDGET PARTICIPATION, ORGANIZATIONAL COMMITMENT, THE USE OF MANAGEMENT ACCOUNTING SYSTEM, THE USE OF PERFORMANCE MEASURES INFORMATION, AND MANAGERIAL PERFORMANCE IN MALAYSIAN LOCAL AUTHORITIES

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DOCTOR OF PHILOSOPHY
UNIVERSITI UTARA MALAYSIA
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THE RELATIONSHIP BETWEEN BUDGET PARTICIPATION, ORGANIZATIONAL COMMITMENT, THE USE OF MANAGEMENT ACCOUNTING SYSTEM, THE USE OF PERFORMANCE MEASURES INFORMATION, AND MANAGERIAL PERFORMANCE IN MALAYSIAN LOCAL AUTHORITIES

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ABSTRACT

This study examined the relationship between budget participation and managerial performance in Malaysian local authorities. In particular, it aims to identify the mediating effects of organizational commitment, the use of management accounting system (MAS), and the use of performance measures information. A total of 131 heads of department in Malaysian local authorities participated in the survey. A structural equation modeling was utilised to examine the direct and indirect effects of budget participation on managerial performance through path analysis. The findings from the research revealed that budget participation influences managerial performance via the mediating variables of organizational commitment, the use of MAS, and the use of performance measures information. Several limitations may be noted in this study. First, the research survey was conducted only in local authorities. Thus, the results may not be generalized to other public organizations. Secondly, this study only involved organizational commitment, the use of MAS, and the use of performance measures information to explain the relationship of budget participation on managerial performance. Thirdly, the use of respondents’ perceptions to measure the constructs is subject to the respondent bias. The theoretical contribution of this study is to extend earlier literature by addressing the relationship in which, budget participation, organization commitment, the use of MAS, and the use of the performance measures information can be inter-related in providing explanations of managerial performance. The practical contribution for this study is that its findings can have practical relevance in the current management setting in Malaysian government organization. The results from the present study also provide insights on the roles of budget participation as management mechanism by local authorities’ managers in evaluating their performance.

Keywords: Budget participation, Organizational commitment, the use of management accounting system, the use of performance measures information, Managerial performance
ABSTRAK


Katakunci: Penyertaan belanjawan, Komitmen organisasi, Penggunaan sistem pengurusan perakaunan, Penggunaan maklumat pengukuran prestasi, Prestasi pengurusan
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<td>Analysis of Moment Structures</td>
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<td>Comparative Fit Index</td>
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<td>CR</td>
<td>Construct Reliability</td>
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<td>e-SPKB</td>
<td>electronic-Budgetary Planning and Control System</td>
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<td>GOF</td>
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<td>Government Transformation Program</td>
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CHAPTER ONE

INTRODUCTION

1.1 Background of the Study

The importance of subordinate managers’ participation in budgeting as a means of improving performance has been studied extensively in the behavioural accounting literature (for example, Brownell, 1981; Brownell & McInnes 1986; Kren 1992; Magner et al. 1996; Nouri & Parker 1998; Frucot & Shearon, 1991; Shields & Shields, 1998; Chong & Chong, 2002; Murwaningsari, 2008; Eker, 2009; Leach-Lo’pez, 2008, 2009; Sofian, 2010). The effects of allowing subordinate managers to play a part in budgeting have garnered the attention of many researchers since the publication of Argyris’ (1952) seminal study. This research tradition is largely grounded in the motivational theories, and seeks to explain how budget participation influences managerial behaviour and performance (Kren, 1992). The empirical studies on participative budgeting to date have tended to focus on the motivational roles of participative budgeting on subordinate managers’ performance (Sofian, 2010; Lau & Moser, 2008; Murwaningsari, 2008; Mohd Nor et al., 2008). However, far too little attention has been paid on the multiple roles of budget participation toward managerial performance although it is one of the major functions of budgeting besides those of motivating managers and influencing their behaviour (Chong et al., 2006).

The motivational role of participative budgeting suggests that subordinate managers’ participation in the budget-setting process induces them to accept and
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