

Assessing the Relationship between Budget Participation and Employees' Performance of Public Universities in Ghana: a Case of University of Education

Eric Edwin OWUSU¹

Gabriel DWOMOH²

Mintah COLLINS³

Gyamfuah YAA⁴

Ofori DANIEL⁵

^{1,4}IEED, Kumasi Polytechnic, Ghana

²School of Business, KNUST, Ghana, ²E-mail: gabdwmoo@yahoo.com (Corresponding author)

³University of Education, Ghana

Abstract *The study examined the relationship between budget participation and employees' performance of public universities in Ghana using University of Education as the study area. It therefore seeks to explore the behavioral elements of budgeting process in the study area and determine budget participation relationship with employees' performance and commitment to budget goal. The study employed the quantitative research methodology and used convenience and simple random sampling techniques to select 110 employees of the university as respondents. Data was analyzed using SPSS 16. The findings of the study showed that the relationship between budget participation and employees' performance (attainment of budget goal) was positive though not significant connoting that budget participation alone cannot significantly influence attainment of budget goal. Despite that it cannot alone help an organization to achieve its budget goal; it was evident from the study that it serves as the foundation for the other behavioral elements to be realized in the budgeting process. The research therefore argued out strongly for policy makers to hammer on budget participation since it is the foundation of which the other behavioral elements to achieving budget goal revolves.*

Key words Budget participation, employees, performance, commitment to goal, budget

DOI: 10.6007/IJARAFMS/v4-i1/543

URL: <http://dx.doi.org/10.6007/IJARAFMS/v4-i1/543>

1. Introduction

Budgets and budgetary controls are critical part of management control designed to promote the efficiency in the use of resource towards the attainment of corporate strategic objectives. From the literature of Altbach and Johnstone (1993) and Petry and Kenney (1991) cited by Moolchand *et al.* (2012), it is believed that over recent years, public funding to many universities has declined and continues to do so in real terms. In Ghana, this is evidenced by the delays and continuous decline of government subventions and releases to public universities. This situation is an outcome of public policy and has the effect of increasing the level of competition both between and within universities for available funds (David and Gouw, 1997).

The limited available resources vis-à-vis the numerous infrastructural and operational demands require efficient budgeting and consensus building on underlying goals and resource allocation and according to Parkinson and Taggar (2000) this can be achieved when the budgeting process has good elements and can garner the necessary support and rightful attitude from both academic and administrative staff as well as improve performance. In accordance with the Ghana's Financial Administration Act 2003 (Act 654) and Financial Administration Regulation 2004 Act 654, public universities which University of Education is not exempted prepares annual operational budget to project revenue and

expenditure in pursuit of medium term and short term goals respectively. The annual operational budget of these universities is prepared in accordance with the approved Medium Term Expenditure Framework (MTEF) of the Government of Ghana. Procedures on budget prescribed in the Financial and Stores Regulation 2007 of the public universities indicate a bottom up approach to budgeting, where departments and section present their budget based on departmental operational plans for consolidation. Resource allocation in the universities is based on the approved Norms of the National Council for Tertiary Education (NCTE) which is expected to ensure equitable and fair distribution of resources. The bottom-up approach in the budgeting process and the regulated method of resources allocation are therefore expected to garner positive response attitude and improved performance.

Despite the fact that this bottom-up approach to budgeting allows for employees participation and subsequently increases employees performance, other researchers such as Wallander (1999) is of the view that it breeds conflict as the end-user who makes the input depending on his profession might reason, think or make decisions that are different from those at the top who initiates the budgeting process. In support of this claim, the writer is of the belief that accountants are trained to protect and improve the liquidity position of the company in which they find themselves whilst other professions such as human resource managers and marketing managers are trained to ensure that the employee and the customer respectively are always taken care of in the organization. In this light, human resource managers participating in the budgeting process may initiate and strongly defend that certain incentives and equipments need to be provided but such initiation might be declined by the accountant seeing it as subordination to ensuring that the liquidity position of the company is always protected.

In this light, initiating budget from the experts who are at the top and cascading it downwards for employees to accept it without their inputs will ensure that there are no diverging views which will bring conflict between the one who allocates the resources and the one who benefits from the allocation.

In supporting the comment put forward by Wallander (1999), Neely, Sutcliffe, and Heyns (2001) are also of the view that the idea of behavioural elements such as budget participation playing a crucial role in budgeting process as can be seen from the Financial Administration Act 2003 (Act 654) and Financial Administration Regulation 2004 Act 654, which Ghana's public universities budgets are based cannot be accepted outright. In their view, budget participation does not lead to fairness in the distribution of resources since by nature budgets are based on gaming and perverse behaviour. It is not managers or employees participation that will make their section have a fair share of the organization's resources but it largely depends on the relationship and the lobbying skills of the manager or the employee. Now looking at these two sides, there is a worry as to one identifying the actual role of behavioural elements in the budgeting process of public universities in Ghana since the Act is meant to ensure that the bottom-up approach which it recommends for budget preparation of these public universities will have all the behavioural elements which will in turn lead to the benefit of these universities through improved employee performance.

2. Literature Review

The literature review of the study focuses on Ghana's public sector budgeting system and the behavioural elements of budgeting including budget participation, budget goal clarity, procedure fairness and perception of revenue distribution fairness. It also includes literature on the relationship between budget behavioural elements and employee performance and commitment to corporate goal. From the literature of Reid (2002), budget expresses the expectations of a company presented in economic terms for a future time period. The roles of the budget among others from the commentary given by Topper (2007) include; determining the requirement for funds to service the needs of scheduled activities during a defined period, estimating the cost of a set of activities and subsequently determining which ones will be undertaken within the capacity of the resources available, controlling the business through the allocation of business funds to different activities, and making adjustment in the allocation of funds between activities during the planned time period.

Participation on the other hand from the literature of Mai (1988) supported by Parkinson and Taggar as well as Lin and Chang (2005) is seen as a process that can be used for planning and goal setting when there is environmental uncertainty and for motivating subordinates. To the writers, participation in

budgeting yields benefits through a great exchange of information, better coordination of activities and development of team spirit. Nouri and Parker (1998) argue that allowing subordinates to participate in the budget setting process may result in them disclosing of “private information” which would result in more realistic plans and more accurate budgets. This benefit of budget participation is also shared by Shah (2007) who also highlighted that employee participation in the budgeting process allows for proper alignment of goals of different parties involved in the process. Many writers such as Chenhall and Brownell (1988) as well as Parker and Kyi (2006) quoted by Nasser (2011) see budget participation as the best way by which budget goal can be clear to the employees and to remove any role ambiguity in the organization. To the writers, role ambiguity has a significant negative association with individual performance and this can be corrected through budget participation.

Though writers such as Neely, Sutcliffe, and Heyns (2001) having contrary views have highlighted the problems of budget and does not see budget participation as leading to fair distribution of resources, writers such as Gilliland (1993), Cohen (1987), Wentzel (2002), Lind and Tyler, (1988) as well as Leventhal, (1980) see the assertion by the above writers as fallacious. To the writers who embrace budget participation, they are of the view that it is the means by which equity in the distribution of resources can be achieved. In fact, they equated budget participation to equity theory.

Looking at the goal theory by Locke (1981), writers such Lin and Chang (2005) support the idea that paying much attention to certain behavioural elements in budgeting such as allowing employees participation allows employees to be committed to the budget goal which will in turn have significant influence on the employees’ action positively. In other words, goal commitment attained from budget participation will lead to improved employees’ performance. Though as can be seen from the literature above that budget participation play a crucial role by making employees committed to the budget goal, writers such as Jones (2001) having a contrast view is of the opinion that even when employees are involved in budget participation, it does not automatically leads to commitment on the part of the employee achieving the budget goal since sometimes employees does not show interest in participation and they have to be coerced to participate in the budgeting process. To the writer, the interest they will not show in the budget participation is based on the belief that budget participation is meant for cost reduction and does not lead to value creation for their departments.

Again from writers such as Bognaes (2009), seeing budget participation as playing a crucial role in goal commitment which will impact positively on employees’ performance can be problematic. To the writer, this can be very difficult to achieve since budget participation can be seen as waste of time achieving no results since employees do not show interest in assignments to which they were not employed for. If employees have well detailed job description, they tend to pay much attention to those job descriptions and ignore those that are not part. This means that if budget preparation is not part of their job descriptions, it will be very difficult for them to be committed helping to achieve the goal of the budget. Looking at the diverse views in relation to budget participation and its role on goal commitment and employees’ performance, one is tempted to set the following hypothesis in relation to budget participation and its role in budget goal clarity, resource distribution fairness, goal commitment and employees performance:

Ho: Budget participation leads to budget goal clarity, resource distribution fairness, goal commitment and employees performance.

Ha: Budget participation does not lead to budget goal clarity, resource distribution fairness, goal commitment and employees performance.

From the above review of literature from various writers which the hypothesis was generated, statistical techniques were adopted to assess the relationship between the variables.

3. Methodology of Research

The study sought to find the relationship among budget participation and employees’ performance in the public universities in Ghana using University of Education as the study area. For the purpose of the study, employees’ performance is linked to their actions helping the organization to achieve the budget goal. The researchers find adopting a single case study appropriate since all the public universities in Ghana is hundred percent owned by the government and because of the government regulation of these public

universities adopt similar budgeting system. A multi-analysis and participatory approach was adopted throughout the study. All key stakeholders were involved in the study through intensive and extensive consultations and discussions. A comprehensive review of documentation made by other researchers, governmental organizations and institutions were also conducted.

3.1. The target population

The target population for the study involves all members of staff of the university from mainly the Kumasi campus. This campus has three operational faculties, six teaching departments, and twenty nine non teaching sections and units. The total number of staff population was three hundred and forty two (342) as at June 2013. The members of staff comprised three (3) deans, six (6) heads of teaching departments, ten (10) heads of non-teaching departments and twenty five (25) non academic section and units. Two hundred and ninety eight (298) employees are supporting staff made up of lecturers and administrators.

3.2. Sampling selection

The sampling technique used was convenience as well as simple random. In all a total sample size of one hundred and ten were chosen, comprising of three Deans, sixteen Heads of Department, twenty five Coordinators and sixty six supporting Staff. The Deans, Heads of department and Coordinators were selected using convenience sampling technique based on their availability whilst the other staffs were selected using simple random sampling method. In doing this, all the names of the supporting staff were obtained from the Human Resource Section of the university and in a lottery form, sixty six employees were selected. The researchers from there contacted the selected employees by visiting their departments and had discussions with them by declaring the intention of the researchers. The selection of Deans, Heads of Department and Coordinators were based on the fact that they are spending officers and also in charge of their respective responsibility centres and thus operate a separate budget. They occupy key positions and are involved in outlaying funds for the purposes of achieving the organizational goals. The other staffs were employees of faculties, departments and units who assist Deans, Heads of Department and Coordinators in the pursuit of their operational goals. For 110 questionnaires distributed, the researchers were able to retrieve 69 representing 67.2% of the response rate. In fact, Table 1 shows the distribution and response rate.

Table 1. Distribution and response of questionnaires

S/N	Staff category	Expected Respondents	Actual Respondents
1	Deans	3	2
2	Heads of Departments	16	11
4	Heads of Units	25	24
5	Other supporting staff	66	30
	Total	110	69

3.3. Data collection instruments

Data were collected by administering structured questionnaires using Likert-type response scaling. The survey questionnaire consisted of three main parts to shed light in the general information regarding the respondents' characteristics and other factors intended to be studied. All the questions were closed ended. Part one of the questionnaire focuses on personality variables such as position, qualification, budget experience, experience earned in the university, department, age and gender. Part two aimed to survey behavioural element of budgeting such as participation, goal clarity, resource distribution fairness, goal commitment and employees' performance. It consisted of 33 instruments distributed to four groups of questions using five point Likert scale. These instruments are for budget participation, (11 instruments); budget goal clarity, (7 instruments); distributive fairness, (7 instruments); procedural fairness, (8 instruments). Part three consisted of 25 instruments distributed to two groups of questions using five point Likert scale. These instruments are for employee performance, (15 instruments); and Corporate Goal

commitment, (10 instruments). This part helped the researchers to obtain information on performance and commitment to the University’s Strategic Plan.

3.4. Measurement of variables

The variables used for the study were measured as follows:

Budget participation: This was measured using instruments developed by Milani (1975) based on a 5-point Likert-scale. The instruments were each coded from BP1 to BP11. A reliability check of the instrument for the study revealed a Cronbach alpha of 0.834, which shows that the measure is reliable.

Budget Goal Clarity: This was measured in this study by adopting a modified version of six-item scale used in the study of Shields & Shields (1998) as well as Nouri & Kyj, (2008). Participants were asked to respond to each item in the instrument which was coded BGC1 to BGC7 on a 5 point Likert scale ranging from strongly disagree to strongly agree. A reliability check of the instrument for the study revealed a Cronbach alpha of 0.836, which shows that the measure is reliable.

Distributive Fairness: This was measured using Magner and Johnson's (1995) scale which was developed for use in a budgeting environment and assesses various comparative bases that managers may use when judging the fairness of distributions. The instrument designed had a scale ranging from Strongly Disagree to Strongly Agree. The instrument which were coded RDF1 to RDF7 had a 5-point Likert-scale. A reliability coefficient of 0.836 was obtained when tested.

Employee Performance: This was measured using a questionnaire designed from a combination of items modified from Mahoney et al., (1963). The instruments designed had a 5- point Likert-scale scale ranging from strongly agree to strongly disagree. The instruments were coded EP1 to EP15. A reliability check of the instrument for the study revealed a Cronbach alpha of 0.898, which shows that the measure is reliable.

Goal Commitment: Corporate goal commitment was measured by a 5- point Likert-type scale instruments developed by Hollenbeck et al., (1989). The scale ranges from strongly agree to strongly disagree. The instruments were coded CCG1 to CCG10. A reliability check of the instrument for the study revealed a Cronbach alpha of 0.733, which shows that the measure is reliable.

From this, we can summarize the reliability test of the instruments used for the study as:

Table 2. Instruments Reliability Test

Variable	Coding	Cronbach’s Alpha
Participation	BP1-BP11	0.834
Budget Goal Clarity	BGC1-BCG7	0.836
Revenue Distribution Fairness	RDF1-RDF7	0.836
Employee Performance	EP1-EP15	0.898
Commitment to Corporate Goal	CCG-CCG10	0.733

Source: Primary Data

3.5. Data analysis

Collected data from the questionnaire was edited, classified, tabulated, coded and analyzed quantitatively. Quantitative data analysis was done using SPSS software package (SPSS version 16). The relationship among the independent and dependent variables was tested using Pearson’s correlation test. The strength of the independent variables on the dependent variables was tested using regression analysis.

4. Results and discussion

The main objective underlying the study is to assess the relationship between budget participation and employees performance of public universities in Ghana using University of Education as the study area. By using Pearson Correlation and Regression, a series of test was conducted to assess the relationship and strength of relationship among these variables.

4.1. Level of budget participation

The results in Table 3 below were generated using descriptive statistics in order to explore the level of budget participation of the respondents.

Table 3. Descriptive Statistics on Budget Participation (BP)

Variables	N	Minimum	Maximum	Mean	Std. Deviation
BP1	69	1.00	5.00	3.6232	1.23790
BP2	69	1.00	5.00	3.3478	0.88826
BP3	69	1.00	5.00	3.2319	1.07300
BP4	69	1.00	5.00	3.5072	1.11965
BP5	69	2.00	5.00	3.8551	0.95910
BP6	69	1.00	5.00	3.4203	0.92999
BP7	69	1.00	5.00	3.2464	0.92999
BP8	69	1.00	8.00	3.2899	1.16444
BP9	69	1.00	5.00	2.8696	1.16206
BP10	69	1.00	5.00	3.1739	0.98454
BP11	69	1.00	5.00	3.2319	1.04523
Grand Total	69	1.82	4.54	3.3452	0.64480

Source: Primary Data-Questionnaire

The average value for participation obtained was 3.3452 with a standard deviation of 0.64480. This means that most of the respondents were ranging from three and above and agreed that there was satisfactory level of participation in budget preparation in the university. The minimum value was 1.82 (disagree) with a maximum of 4.54 (Strongly agree).

4.2. Budget goal clarity

The results in Table 4 below were generated using descriptive statistics in order to explore the degree of clarity of budget goal in the departments.

Table 4. Descriptive Statistic on Budget Goal Clarity (BGC)

Variable	N	Minimum	Maximum	Mean	Std. Deviation
BGC1	69	1.00	5.00	3.6377	0.83966
BGC2	69	1.00	5.00	3.6957	0.87958
BGC3	69	2.00	5.00	3.3768	0.80625
BGC4	69	1.00	5.00	3.5652	0.91520
BGC5	69	2.00	5.00	3.6812	0.69648
BGC6	69	1.00	5.00	3.5942	0.75379
BGC7	69	2.00	5.00	3.8116	0.75294
Grand Total	69	2.00	4.86	3.6231	0.57512

Source: Primary Data-Questionnaire

From the table, it can be seen that there is high degree of budget goal clarity in the university. The overall mean was 3.6231 at standard deviation of 0.57512. The response range between disagree to strongly agree thus showing a minimum value of 2.00 and a maximum of 4.86.

4.3. Revenue distribution fairness

The results in Table 5 below were generated using descriptive statistics in order to explore the perception of fairness in revenue distribution and the perception of budget adequacy in the university.

Table 5. Descriptive Statistics on Revenue Distribution Fairness (RDF)

Variable	N	Minimum	Maximum	Mean	Std. Deviation
RDF1	69	1.00	4.00	2.9420	1.08308
RDF2	69	1.00	5.00	2.7391	1.00955
RDF3	69	1.00	4.00	2.8696	.92216
RDF4	69	1.00	5.00	3.0580	1.24716
RDF5	69	1.00	5.00	3.1884	0.82739
RDF6	69	1.00	5.00	3.0580	1.08308
RDF7	69	1.00	5.00	3.2174	0.93729
Grand Total	69	1.43	4.43	3.0103	0.72645

Source: Primary Data-Questionnaire

On average respondents were not sure as to whether the revenue distribution in the university was fair and whether their departmental budget was adequate. The overall mean obtained was 3.0103 at a standard deviation of 0.72645. The minimum value was 1.43 (disagree) and the maximum was 4.43 (strongly agree). On average respondent were not sure as to: whether their responsibility centre receives the budget that it deserved (RDF1=2.9420), whether the budget allocated to their responsibility area adequately reflects the needs (RDF2=2.7391) and whether their responsibility area's budget was what they expected to be (RDF3=2.8696). This is because respondents were not aware of the level of resource available to the faculties and the allocation mechanism in the University.

4.4. Correlation Results

The results in Table 6 below were generated using the SPSS software program to explore the Pearson's Correlations, in order to establish the relationships between the variables.

Table 6. Pearson's Correlations results

		BPart	BGoal	DFairness	Performance	Commitment
BPart	Pearson Correlation	1	.603**	.395**	.233	.401**
	Sig. (2-tailed)		.000	.001	.054	.001
	N	69	69	69	69	69
BGoal	Pearson Correlation	.603**	1	.499**	.233	.423**
	Sig. (2-tailed)	.000		.000	.054	.000
	N	69	69	69	69	69
DFairness	Pearson Correlation	.395**	.499**	1	-.039	.230
	Sig. (2-tailed)	.001	.000		.748	.057
	N	69	69	69	69	69
Performance	Pearson Correlation	.233	.233	-.039	1	.675**
	Sig. (2-tailed)	.054	.054	.748		.000
	N	69	69	69	69	69
Commitment	Pearson Correlation	.401**	.423**	.230	.675**	1
	Sig. (2-tailed)	.001	.000	.057	.000	
	N	69	69	69	69	69

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

From the correlation table above, there is a significant positive correlation between budget participation and budget goal clarity, distribution fairness and employees' commitment to corporate goal but a positive insignificant relationship between budget participation and employee performance. This shows that as employees get more involved in the budgeting process, budget goal become clearer to them and appreciate more the fairness of the revenue distribution and procedures but as to whether the employee will help achieve the budget goal depends on several factors which one cannot rule out attitude

and selfless. There is also a significant positive correlation between budget goal clarity on one hand and distribution fairness as well as employees’ commitment to corporate goal on the other hand. However there is an insignificant positive relationship between budget goal clarity and employee performance. Also clarity of budget goals is associated with more commitment to corporate goals and performance. The relationship between perception of revenue distribution fairness and commitment to corporate goal is positive but not significant. There is however a negative relationship between perception of revenue distribution fairness and employee performance.

4.5. Regression results

The results in Table 7 below were generated using the SPSS software program in order to explore the statistically significant predictor of employee performance and commitment to corporate goal.

Table 7. Regression results (Employee performance)

R Square=0.497 Adjusted R Square=0.457		F=12.462 Sig= .000				
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	
	B	Std. Error	Beta			
1 (Constant)	0.638	0.477		1.338	0.186	
Budget Participation	0.016	0.097	0.019	0.166	0.869	
Budget Goal Clarity	0.036	0.122	0.038	0.292	0.771	
Distribution Fairness	-0.167	0.090	-0.225	-1.853	0.069	
Commitment to goal	0.938	0.134	0.704	6.974	0.000	

a. Dependent Variable: Performance

The results show that (Adjusted R Square =0.497) which is 49.70% of the variance in employee performance is attributed to the combined effect of budgeting participation, budget goal clarity, perception of revenue distribution fairness and goal commitment (B=0.638, t=1.338, p=0.186). The statistically significant predictor of employee performance in achieving the budget goal is goal commitment (B=0.938, t=6.974, p>0.000). Therefore if employees are allowed to participate in the budgeting process of the university, they will tend to be committed to the university corporate goal, which will result in improvement of performance of the university. The results show that none of the behavioural elements of budgeting can by itself significantly influence employee performance. Thus budget participation can influence improved performance through the interplay of goal clarity, distribution fairness, and commitment to budget goal. This means that organizations need to pay much attention to budget participation since it is employees’ participation in budget that will trigger the other behavioural elements which will in tend lead to improved employees’ performance through the attainment of budget goal. The researchers again used regression to check the strength of relationship between commitment to budget goal and other behavioural elements and the results are shown in Table 8 below:

Table 8. Regression results (Commitment to corporate goal)

R Square=0.217 Adjusted R Square=0.168		F=4.424 Sig= .003				
Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.	
	B	Std. Error	Beta			
1 (Constant)	2.601	0.301		8.632	0.000	
Budget Participation	0.147	0.088	0.235	1.674	0.099	
Budget Goal Clarity	0.221	0.110	0.316	2.021	0.047	
Distribution Fairness	0.024	0.084	0.043	0.286	0.776	

a. Dependent Variable: Commitment

The results show that (Adjusted R Square =0.217) which is 21.70% of the variance in employee commitment to budget goal is attributed to the combined effect of behavioural elements such as budget participation, budget goal clarity and perception of revenue distribution fairness ($B=2.601$, $t=8.632$, $p=0.000$). The statistically significant predictor of employee commitment to budget goal in the university is the clarity of budget goals ($B=0.221$, $t=2.021$, $p>0.047$). This means that if employees participate in the budgeting process, they tend to be clear about the budget goal and been clear about the budget goal significantly predicts employees commitment to the goal.

Looking at the findings of our study, it supports the claim by Charpentier (1998) who argued that budget participation enhances subordinates' budget goal commitment which will eventually leads to attainment of the budget goal. Though management of the university has created an environment through budget participation for employees to be committed to the departmental and university-budget goal in a bid to improve employees' performance, more attention need to be paid by the Ghana Audit Service who audits the public institutions to get managers involve their employees in the budgeting process so that they can show more commitment in achieving the budget goal.

5. Conclusions

The main aim of this study is to assess the relationship between budget participation and employees' performance and from our study, it is evident that the foundation of achieving budget goal is employee participation in the budgeting process since it is this foundation that will help employees to be clear about what the budget is meant, have a say by ensuring that resources are fairly distributed among departments and faculties of the university and when this happens they tend to be committed to the budget goal which the end result will be attaining the goal of the budget (improved employees performance). From this it is clear we accept our null hypothesis that budget participation leads to budget goal clarity, perception of resource distribution fairness, goal commitment and employees performance. Whilst we reject our alternative hypothesis, we cannot rule out completely the comments made by other writers from our literature review that budget participation does not necessarily lead to attainment of budget goal or improve employees' performance. This is based on the fact that the study clearly shows that though budget participation is the foundation to the other behavioural elements; none of the behavioural elements standing alone can help the university attain its budget goal. This means that if organizations allow employees to participate in their budgeting process, they also have to ensure that they manage the other behavioural elements very well by ensuring that employees through their participation are clear about the budget goal, give comments and inputs if they believe resources are not fairly distributed in the budget and also ensuring that employees are committed to achieving the budget goal. If employees' perceptions and actions towards any of these elements are negative, it will be very difficult for the organization to achieve its budget goal.

6. Suggestion for further studies

This research study has several strengths however in the course of this study the few constraints encountered call for suggestion for further studies in the following areas and these are:

1. This study concentrated on only public universities with particular emphasis on one university (University of Education), future studies could explore more universities by looking at private universities.
2. The survey study carried out in this study centred on the opinions of Deans, Heads of Department, Coordinators and other supporting staff but future studies could be conducted to include the opinions of key management personnel such as Registrars, Directors of Finance, Vice Chancellors and other key officers in these public universities who play major role in the budgeting process of these universities.

References

1. Altbach, P.G. and Johnstone, D.B. (1993). *The Funding of Higher Education: International Perspectives*, Garland Publishing, New York, NY.
2. Bognaes, B. (2009). *Implementing Beyond Budgeting - Unlocking the Performance Potential*. Wiley
3. Bonner E. S., (2008). *Judgment and Decision Making in Accounting*, Pearson Education Inc., Upper

Saddle River, New Jersey.

4. Brownell, P. (1982). The role of accounting data in performance evaluation, budgetary participation, and organizational effectiveness. *Journal of Accounting Research, Spring*; 12-27.
5. Charpentier, C. (1998). Budgetary Participation in a Public Service Organisation, Working Paper Series in Business Administration. 2009.
6. Chenhall, R. and Brownell, P. (1988), The effect, of Participative Budgeting on Job Satisfaction and Performance: Role Ambiguity as an Intervening Variable, *Accounting Organisations and Society*; 13: 225-233.
7. Cohen, R. L. (1987), "Distributive Justice: Theory and Research", *Social Justice Research*; 1:19-40.
8. David, R. G. and Bart de Gouw (1997). Budgetary response attitudes in a university environment, *International Journal of Educational Management*; 11/4 179–186.
9. Dunk, A. S. (1993). The Effect of Budget Emphasis and Information Asymmetry on the Relation between Budgetary Participation and Slack. *The Accounting Review*; 68(2):400-411.
10. Gilliland, S. W. (1993), "The Perceived Fairness of Selection Systems: An Organizational Justice Perspective," *Academy of Management Review* Vol. 18 (4), pp. 694-734. New York: Plenum Press. *JAMAR* Vol. 5 Number. 1, 2007 pp.57,
11. Hopwood, A. G. (1974). Leadership Climate and the Use of Accounting Data In Performance Evaluation. *The Accounting Review* 49(3): 485-493.
12. Jones, D.C. (2001) .The productivity effects of worker directors and financial participation by employees in the firm: the case of British retail co-operatives
13. Kenis, I. (1979). "Effects of Budgetary Goal Characteristics on Managerial Attitudes and Performance". *The Accounting Review*, October; 54(4): 707-721.
14. Kren, L. (1992), "Budgetary Participation and Managerial Performance: the Impact of Information and Environmental Volatility", *The Accounting Review*, July, 67(3): 511-26. [186]
15. Levant, G. S. (1980), What should be Done with Equity Theory? In K. J. Gergen, M. S. Greenberg and R. H. Willis (Eds), *Social exchange: Advances in theory and research*; 27-55.
16. Lin & Chang (2005). Goal orientation and Organisational commitment as explanatory factors of employee mobility. *Personnel Review* 34(2): 282 -291.
17. Lind, E. A. and Tyler, T. R. (1988). *The Social Psychology of Procedural Justice*. New York: Plenum Press.
18. Locke, E. A., Shaw, K. N., Saari, L. M. and Latham. G. P. (1981), "Goal Setting and Task Performance". *Psychological Bulletin*; 125-152.
19. Mahmoud Nasser et al (2011). The Impact of Managers' Related Variables and Department Features on Budget Characteristics: The Case of Private Jordanian Universities, *International Business Research*, 4(4).
20. Mai, L. (1988)," Managerial Attitude, Motivation, and the Effectiveness of Budget Participation, *Accounting Organisations and Society*". 13: 65-475.
21. Milani, K. (1975). "The Relationship of Participation in Budget-Setting to Industrial Supervisor Performance and Attitudes" - A Field Study. *The Accounting Review*; 50(2): 274-288.
22. Moolchand et al (2012). Examining the Behavioural Aspects of Budgeting with particular emphasis on Public Sector/Service Budgets, *International journal of business and social science*, July 3 (14)
23. Neely, A., Sutcliff, M.R. and H.R. Heyns. (2001). *Driving Value through Strategic Planning and Budgeting*. New York, NY: Accenture.
24. Nouri, H. and Parker, R. (1998). The Relationship between Budget Participation and Job Performance: The Roles of Budget Adequacy and Organisational Commitment. *Accounting, Organisations and Society*; 23(5-6):467-483.
25. Petry, J.R. and Kenney, G.E. (1991), "The impact on higher education: funding shortfalls and their impact on policy making in the 1990s", unpublished conference paper presented at Annual Meeting of the American Educational Studies Association, Kansas, MO, 24 October, 1-18.
26. Reid, S (2002). A critical evaluation of the effect of participation in budget target setting of motivation. *Managerial Auditing Journal*; 17(3): 98-101.
27. Shah, A., (2007), *Public Sector Governance and Accountability Series: Participatory Budgeting*, The

International Bank for Reconstruction and Development/The World Bank, Washington.

28. Shields, J. F. and Shields, M. D., (1998). Antecedents of Participative Budgeting. *Accounting, Organisations and Society*; 23(1):49-76.

29. Topper, (2007). Supervisor's attitude and employee's performance. *New Library Word*. 108 (9-10): 54- 66.

30. Wallander, J. (1999). Budgeting – an unnecessary evil. *Scandinavian Journal of Management*, vol.15,

31. Wentzel, K. (2002), "The Influence of Fairness Perceptions and Goal Commitment on Managers' Performance in a Budget Setting", *Behavioural Research in Accounting*.14: 247-271.