

Improving Job Performance through Budget Participation: Case of Higher Education Institutions

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Received: July 30, 2023

Accepted: August 25, 2023

Published: September 7, 2023

doi:10.5296/jebi.v10i2.21416

URL: <https://doi.org/10.5296/jebi.v10i2.21416>

Abstract

This study examined the role of budget participation on job performance of higher educational institutions, in Somalia. The research design used for this study was correlational, with data were collected through a questionnaire from 80 respondents from five universities, located in Mogadishu, Somalia. Data analysis was conducted using SPSS software, revealing that budget participation play a significant role in improving job performance. In conclusion, it is evident that employee budget participation can serve as a crucial catalyst for promoting employee and institutional performances within educational institutions. Moreover, the article proposes that institutions may be able to avoid employee dissatisfaction, low performance and poor management performance by putting in place an effective budget setting procedure. In addition, the article makes the case that senior management should employ participatory budgeting to foster a sound environment that promotes shared accountability, openness, and responsibility, which eventually strengthening the institutionalization and sustainability of these organizations.

Keywords: Budget, Budgeting Process, Budget Participation, Job Performance, Work Performance, Education, Higher Education, Universities, Somalia

1. Introduction

A budgetary system gives the organizations many benefits including enhancing communication and coordination, evaluating performance, and providing information that

can be utilized in improving decision making, and encouraging and motivating employees (Agarwal, 2021; Hansen & Mowen, 2007). A budget as a financial plan improves asset utilization and controls over operational activities in an organization and preparing an effective budget involves the ability to predict the future (Kristianto & Ratnawati, 2023; Nor, 2019). Recent studies show that budget participation is a fundamental factor that can improve organizational performance and achieving the optimal short- and long-term goals (Nuraeni & Zeyn, 2023). Effective managers encourage employees to participate in budget preparation process with the aim of enhancing their performance which eventually maximizes organizational profits (Atmaja et al, 2023). This gives employees an opportunity to participate decision making process (Kristianto & Ratnawati,2023; Karie & Kulmiye, 2023; Nor, 2022). Subsequently, participatory budgeting programs are implemented by governments and organizations to allow stakeholders to participate in resource management and decision-making process as to alleviate the job performance (Kristianto & Ratnawati, 2023; Anwar Shah, 2007). Budget participation originated in the nineteenth century, and the pioneers argued that participatory budgeting will directly improve the performances of governments and institutions (Park, at el., 2023; Elson & Norton, 2002).

Globally, budget participation arose in three waves in which each has a distinct adoption, dissemination, and structural levels. The first wave began to spread in Brazil in the late 1980s and was heavily supported by the workers' party and NGOs. In the late 1990s and early 2000s the second wave reached in Brazil's neighbors taking hold in towns and cities in Argentina, Ecuador, Uruguay, and Venezuela. The third wave was put into effect by leftist government adopting PB in places as diverse as Europe (Spain, Italy, Portugal, United Kingdom), The US (Chicago), India (Kerala), Indonesia (Solo city) and Africa (Durban, South Africa) (Baiocchi, 2005; Dias, 2014). The practice of participatory budgetary system has extended in many countries in the world, including several of African countries and has been applied by different institutions (Davidson, 2023 and Fu, 2021). These institutions have realized the significance of budget participation as strategic thinking processes (Wolf, at el., 2022; Elson & Norton, 2002; World Bank, 1994), and as result the style becomes a novel approach (Manes-Rossi et al, 2023 and Wampler and Brian, 2000). Therefore, several experts including Lehtonen & Radzik (2023) and Weygandt, et al (2009) remarkably argue that the participatory budgeting makes the decision-making process more inclusive and transparent and further increases management commitment and performance (Fu, 2021, Miller et al., 2019) which eventually increases accountability (Kasetsart, 2010).

Education sector particularly higher education is remarkably significant to the advancement of a nation to achieve the future vision, since it is an effective tool for transforming society, though delivering high-quality academic, training and research programs that are essential for achieving societal goals, ideological, cultural development and empowering people and institutions, as well as a means of achieving the Sustainable Development Goals of 2030 (Dukova & Mastrantonio, 2023; Alpízar-Santana, 2019; Glewwe, 2002). The growing of higher educational institutions in Somalia, i.e., universities and colleges became an indicator of a nation's progress. This growth came due to several reasons, however, institution's capacity, systems and culture have influence on its performance. In the case of university,

proper planning and financial management are essential for institutional development and integrity. Nor (2018) asserted that academic quality, learning environment, facilities, image and reputation are fundamental in education sector, but these elements have connection with resource planning and management techniques adapted by the institutions. Good budgetary systems can inspire managers, build confidence, and strengthen their dedication in delivering the best level of performance. More importantly, when this system is implemented effectively, it is easy to compare the performance with the pre-specified activities (Asaju, 2023; Kasetsar, 2010). However, in the last two decades the education sector of Somalia become one of the fastest-growing sectors that attributed in tangible success and remained a strong determinant of the country's development; as a result, of the different institutions that undertake feasible knowledge, research and sustainable practices that made essential development and increase in the job performance through budget participatory practice to attain goals and objectives. This requires academic attention in the query of how participative budgeting effects on job performance in an organization (Fitriasuri & Dini, 2023, Hariyanti et al., 2021, Amir et al, 2020). In this regard, this study is mainly examined the relationship between budget participation and job performance of universities in Somalia.

2. Review of Literature

2.1 Basic Concepts and Types of Budget

Terminologically, a budget is a formal, written, monetary expression of management's strategy for a given time frame. Participation in the budget process is one of the most crucial elements in establishing a positive atmosphere for budgeting; as a result, budget participation states to the procedure that enables managers to take part in formulating, negotiating, and debating their budget proposals. Once established, a budget is a crucial place to start when assessing performance; as well as, promotes operational effectiveness and might improve managers' productivity, self-assurance, loyalty, and trust (Weygandt, et al, 2009). On the other hand, the demand for various resource kinds across various time periods must be anticipated when creating a budget, there are three different budgets. Operational budgets are the first one, and they include a summary of all the levels of activities including sales, purchasing, and production. Financial budgets, such as balance sheets, income statements, and cash flow statements, are the second category and describe the anticipated financial consequences of the activities outlined in operations budgets. And the last one is capital budgets, which are management documents that approve spending for resources like plant and equipment that will have multiple years of useful life (Atkinson, et al, 2006). Likewise, Budgetary control is another term for using budgets to manage operations; in which budget reports are used for this type of control, since it contrasts actual outcomes with the intended goals. Under this point, budgets are categorized into Static and flexible budgets. The first one is a projection of budgetary data at a single level of activity, this does not take into consideration data for different levels of activity; In order to avoid surprises, businesses always compare actual outcomes to budget data at the activity level that was used to create the master budget. The latter, meanwhile, consists of a number of static budgets with varying levels of activity, formerly it acknowledges that adaptability to shifting operational situations makes the budgetary process more useful (Weygandt, et al, 2009). Furthermore, the length of the budget

process, budgets can be classified into two categories. Budgets for certain time periods, such as quarters or years, are created periodically. Budgets that are updated continuously as the current period is removed and a new one is inserted are known as continuous budgets (Atkinson, et al, 2006).

2.2 Budget Participation

In the formulation of the budget, it is imperative to engage various tiers of management in a collaborative manner. This approach, known as participative budgeting, involves soliciting input from lower-level managers to higher-ups. The merits of this approach are twofold. Firstly, managers at lower levels possess intricate insights into their respective domains, enabling them to furnish more precise budgetary assessments. Secondly, the involvement of lower-level managers in the budgeting process enhances their perception of fairness in the resultant budget. The overarching objective is to arrive at a budget that is perceived as equitable and attainable by managers while aligning with the strategic objectives delineated by top-level management. Achieving this objective not only fosters constructive motivation among managers but also deters disheartenment and detachment that might arise if the budget is perceived as unjust and impractical. Comparatively, the propensity for impractical budgets is higher when devised top-down compared to a bottom-up approach (Weygandt, et al., 2009). Furthermore, this participatory process aids in mitigating role ambiguity – a situation where expectations associated with a role lack clarity concerning required performance levels (Chenhall and Brownell, 1988). Participation serves to boost motivation as employees feel valued and engaged. This, in turn, enhances self-esteem, job satisfaction, and cooperation with management, leading to diminished conflicts and stress (Lin,2013).

Milani (1975) discerned between budget participation and non-budget participation. Extensive research on trust has predominantly occurred in a psychological context. The findings underscore trust's affirmative and substantial influence on behaviors that enhance job performance. Meyer et al. (1993), stated that trust serves as a mediator between budget participation and job performance. In essence, involvement in budget formulation cultivates trust within an organization, thereby implying that budget participation positively shapes job performance through the establishment of trust. Role ambiguity can be understood as the extent to which role-related expectations, methods for fulfilling those expectations, and potential outcomes are not adequately defined (Graen, 1976). Participating in the budget-setting process holds the potential to address these dimensions. While the utilization of goals or budgets, whether participatory or not, aids in clarifying expectations, involving the manager in the budget determination process further elucidates expectations. This involvement grants managers the opportunity to comprehend facets of role expectations that might not be quantified financially for budgeting purposes. This opportunity is crucial, given that certain aspects of the task might not be easily quantifiable in monetary terms.

2.3 Job Performance

Performance denotes the extent to which tasks inherent to an employee's role are accomplished effectively, reflecting the degree to which job requisites are met (Lin ,2013; Nor, 2018). Role ambiguity materializes when the expectations tied to an individual's role

lack the required clarity regarding anticipated behavioral standards and performance benchmarks. For instance, Van Sell (1981) concludes that such ambiguity tends to yield undesirable outcomes, including diminished productivity, heightened tension, discontent, and psychological withdrawal within work groups. Notably, a robust correlation exists between role ambiguity and decreased job satisfaction, as extensively substantiated (Greene, 1972). Moreover, compelling evidence supports the assertion that reduced role ambiguity correlates with enhanced job performance. The fundamental assertion rests on the premise that individuals grappling with a lack of understanding regarding their responsibilities and evaluation criteria are prone to indecision, relying on a trial-and-error learning process. Such unpredictability in behavior stemming from this predicament could ultimately lead to compromised performance (Hamner & Tosi, 1974). Noteworthy instances corroborating this stance are illustrated by Brief & Aldag (1976), who pinpoint detrimental effects of role ambiguity on performance metrics for nurse's aides. While a negative relationship with supervisory performance evaluations was observed, no such association was identified with self-assessed work quality.

Similarly, Beehr et al. (1976) established a negative connection between role ambiguity and commitment to quality, distinct from the lack of such connection to quantity, whereas Cohen (1959) linked ambiguity to reduced productivity. This corpus of evidence strongly indicates that heightened role ambiguity tends to be linked with a decline in both job satisfaction and performance. In accordance with the model formulated by Meyer et al. (1990), individuals endowed with abilities, kindness, and integrity exhibit a propensity to undertake calculated risks and display behaviors divergent from prior study findings. Cook's (1980) examination of employees in England highlights a robust and positive correlation between trust and organizational commitment, underscoring the sway of trust in shaping the attitudes and conduct of lower-tier managers. The allegiance of employees to allocate their time and dedication to management and the organization is notably emblematic of the management's proficiency in achieving established objectives (Nor, 2018).

2.4 Budget Participation and Job Performance

Numerous research studies have postulated a positive connection between budget participation and employee performance. According to this perspective, engaging in budgeting can foster heightened motivation, consequently leading to improved job performance (Nouri and Parker, 1998). However, Brownell and McInnes (1986) discovered that motivation could serve as a mediator in the relationship between budget participation and job performance. Moreover, the literature presents mixed findings, with some studies reporting a significant positive association between budget participation and job performance, while others indicating a significant negative association (Nouri and Parker, 1998). The impact of budget participation on job performance may be influenced by university executives' perceptions concerning budget adequacy. When organizational goals hinge on budget sufficiency, university executives, guided by trust and organizational commitment, may strive to secure adequate budgets for their respective units. Consequently, budget adequacy becomes a determining factor in the participation of university executives in budgetary decisions (Kasetsar, 2010). Furthermore, accounting research has argued that

subordinates often possess more accurate information than their superiors regarding local conditions. In the agency-principal framework, subordinates are deemed to have "private" information about local circumstances. Researchers have highlighted that allowing subordinates to participate in the budgeting process may lead to the disclosure of such private information, resulting in the development of more realistic plans and accurate budgets, ultimately contributing to improved job performance (Murray, 1990).

Various research studies have yielded divergent findings on the impact of contingent variables on budget participation and job performance. Notably, a contingent variable acts as a mediator between budget participation and performance (Sekaran & Bougie, 2016). According to Govindarajan (1986), identifying and investigating a mediating variable is essential in understanding the relationship between budget participation and performance. One such mediating variable is job satisfaction, which refers to the general attitude of employees toward their work and is influenced by factors such as budget adequacy and organizational commitment. Previous studies have demonstrated that organizational commitment directly influences job satisfaction (Robbins & Judge, 2011). Hence, it can be inferred that organizational commitment indirectly affects job satisfaction through its impact on budget adequacy. Budget participation has been found to have a positive effect on job satisfaction (Lin, 2013) and managers often prioritize job satisfaction due to its potential impact on employee performance. The satisfaction-performance relationship is more complex than the simplistic notion of "a happy employee is a productive employee." While the correlation between job satisfaction and job performance is stronger for higher-level employees, the relationship is particularly relevant for individuals in professional, supervisory, and managerial positions (Lin, 2013). It is essential to recognize that the satisfaction-performance link is intricate, involving multiple factors beyond the straightforward path of satisfaction leading directly to performance (Lin, 2013).

3. Methodology

This study is based on correlational research design, to measure the variables of interest and analyze the relations among them. The data for the current research came from primary sources and use questionnaires to acquire data. The researchers selected five (5) universities, based on their long-time in the operation and the number of the students they held, to gather information and analyze the relationship between budgetary participation and job performance. These universities are Banadir University, Mogadishu University, Simad University, University of Somalia, and Plasma University, located in Mogadishu, Somalia. The researchers targeted budget involved staff (faculty deans, their deputies, chief financial directors, and other departmental managers). The study employed a questionnaire to collect data from 80 respondents selected as sample using purposive sampling technique. The data collected from respondents was analyzed using Statistical Package for Social Science (SPSS), particularly descriptive statistics of drawing the average of data and correlation among variables.

4. Results and Discussions

4.1 Demographic Characteristics of the Respondents

Demographic information about the respondents is shown in Table 1. The data revealed that 76% of respondents were male and 24% were female, indicating that most respondents identified as male. The majority of the respondents (44%) were between the ages of 31 and 40, while 37% were between the ages of 21 and 30, and 19% were over the age of 41. Most respondents, according to this result, are between the ages of 31 and 40, and university staff members in Mogadishu are similarly aged, at between thirty and forty. According to the table above, 47.5% had bachelor's degrees, 42.5% had master's degrees, and 4% had PhD degrees. These findings demonstrate that bachelor's and master's degree holders are more prevalent in university-related fields in Mogadishu. The table also reveals the experience level of the respondents. The percentage of respondents with two years or less of experience was 25, or 19%; those with three to four years of experience were 32 (40%); those with five to six years of experience were 17, or 21%; and those with seven years or more of experience consisted of 12, or 15%. This suggests that university personnel in Mogadishu stay in their positions for three to four years, which expresses their confidence in their organization and increased satisfaction with their jobs.

Table 1. Demographic characteristics

Demographic Characteristics		Frequency	Percent
Gender	Male	61	76%
	Female	19	24%
	Total	80	100%
Age	21- 30 years	30	37%
	31- 40 years	35	44%
	41 years and above	15	19%
	Total	80	100%
Qualification	Diploma	3	4%
	Bachelor	38	47.5 %
	Masters	34	42.5 %
	PhD	5	6%
	Total	80	100%
Experience	less than one year	4	5%
	1- 2 years	15	19%
	3-4 years	32	40%
	5-6 years	17	21%
	7 years and above	12	15%
	Total	80	100%

Source: Primary Data 2023.

4.2 Role of Budget Participation on Job Performance

The main goal of this study was to analyze the relationship between budget participating and job performance. The empirical analysis found that budget participation and job performance

are positively correlated ($r=0.324$, $p<.0005$) as shown in table 2. This result demonstrates that these variables have moderate relationship. The imperial investigation show that budget participation improves employee satisfaction and performance which improves organizational ability to optimize results and reach its goals. Several previous studies including Myint, et al., (2019); Sugioko, (2010); Leach-López, et al., (2009); Adler & Reid (2008); Yuen (2007); found positive correlation between budgetary participation and job performance. Previous studies reveal that this method of budget participation improves budget adequacy, satisfaction, trust, and performance in workplace environment (Mah'd, 2020; Sugioko, 2010; Meyer, et al.,1993). According to recent studies like Mah'd's (2020), there is a significant performance difference between a top-down and bottom-up approach. In addition, the bottom-up approach to budgeting produces higher performance indicators.

Table 2. Correlations between budget participation and job performance

		Budget Participation	Job Performance
Budget Participation	Pearson Correlation	1.000	.324**
	Sig. (2-tailed)		.002
	N	80	80
Job Performance	Pearson Correlation	.324**	1.000
	Sig. (2-tailed)	.002	
	N	80	80

Note. **. Correlation is significant at the 0.01 level.

5. Conclusion and Recommendations

This research examined the role of budgetary participation on job performance of Somali Universities. The paper employed correlational research design to examine the relationship between these two variables. The empirical analysis found that there is a positive correlation between budget participation and job performance. The results of the study suggest that universities may be able to improve their performance by implementing budget participatory techniques more thoroughly. Based on these findings, it is recommended that universities should establish effective budget committee who responsible for the budget issues and promote employee involvement in budget preparation process to motivate them and to avoid budget related problems which may affect organizational performance operationally and financially. Implementing effective budget setting process could help universities prevent employee dissatisfaction and poor management performance. Further, the paper suggests that senior management should use participatory budgeting to create sound environment in which mutual responsibility, transparency and accountability are encouraged which ultimately enhances institutionalizations and sustainability of these organizations.

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