

## Budget Participation, Budget Commitment and Job Performance in the Context of a Private Chinese University: An Exploratory Analysis of ABC University

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### Abstract

The purpose of this study is to explore the impact of budget participation on job performance of Chinese private university employees, as well as the impact of employee budget commitment on job performance. Through questionnaire surveys and regression analysis, it was found that budget participation and employee budget commitment are positively and moderately correlated with job performance. Suggest strengthening budget communication and information sharing, enhancing employees' awareness and motivation to participate in budgeting, supporting employees' participation in budget preparation, establishing evaluation mechanisms, and enhancing employees' awareness and ability to budget. These measures help improve budget participation and employee job performance.

**Keywords:** Budget Participation, Budget Commitment, Job Performance

### Introduction

In recent years, the landscape of private higher education in China has witnessed significant progress, positioning private universities as integral components of the nation's tertiary education framework. These institutions have assumed a vital role in enhancing educational quality and catering to diverse talent needs. Nonetheless, in comparison to their public counterparts, private universities face disparities in funding mechanisms, administrative models, and other dimensions (Appiah, Dwomoh, & Kyire, 2014). Consequently, the efficient management and allocation of budgetary resources have emerged as crucial challenges confronting private universities.

Despite its apparent organizational utility, budgeting elicits varied responses from employees (Milani, 1975). Budgets can be perceived as inhibitors of innovation and learning among employees (Marginson & Ogden, 2005), particularly when they are imposed by upper management. Alternatively, budgets may be regarded as tools for exerting pressure on employees to enhance productivity and as control mechanisms overseeing their activities (Argyris, 1953). The budgeting process, characterized by continuous interactions across management levels, departments, and divisions, can facilitate learning and idea generation (Burchell et al., 1990). Furthermore, budgets can serve to provide structure and clarity for managers grappling with ambiguous roles (Marginson & Ogden, 2005). While budgets might be commonly associated with numerical figures, budgeting fundamentally revolves around human behavior (Rogoff, 1976), underscoring the need for their alignment with the characteristics and behaviors of potential users.

Budget participation, a pivotal construct within the realm of Organizational Behavior, investigates the degree of employee involvement in organizational decision-making and its subsequent impact on job performance. Existing literature highlights that engaging employees in budgetary processes can enhance their motivation, elevate job satisfaction, and ultimately contribute to improved organizational performance (Wa-Mbaleka, 2015). Nevertheless, limited research addresses the relationship between budget participation and job performance in the context of China's private universities, particularly within the subset of AAAA level private institutions. As such, this study aims to bridge this research gap by examining the interplay between budget participation and job performance within the specific context of AAAA level private universities in China. Through an exploratory approach, this research seeks to contribute valuable insights to both academia and the practical management of private higher education institutions.

### Research Objectives

1. Examination of the Influence of Budget Participation on Employee Job Performance.  
This research aims to investigate the extent to which budget participation affects employee job performance within the context of AAAA level private universities in China.
2. Investigation of the Influence of Employee Budget Commitments on Job Performance. In addition, this study intends to explore the impact of employees' level of commitment to the budget on their job performance.

## Literature Review

### Theoretical Background

A budget is like a company's action plan. Managers and employees collaborate to guide the company's activities for a year. It's based on a previously approved plan that shows what the company aims to do now. The budget uses the latest information to describe this plan. Historically, budgets have been very important in how organizations manage (Otley, 1994). A bottom-up budgeting style is participative budgeting because it takes in lower-level workforces. However, recently they've faced criticism (Hansen et al., 2003). Some have even called budgeting "broken" (Jensen, 2001) or outdated (Gurton, 1999). European surveys also show that many organizations are not happy with their budgeting systems (Neely et al., 2003, Eckholm and Wallin, 2000).

The investigation into the dynamic between budget participation and employee job performance stands as a cornerstone within the realm of organizational management research. The term "budget participation" denotes the extent of employee involvement within the intricate process of budget formulation and execution. In parallel, "employee budget commitment" gauges the level of diligence and accountability that employees are inclined to invest in order to attain the prescribed budgetary objectives (Sastrawan, Dewi, & Yuliansyah, 2020; Tahar & Sofyani, 2020). These intertwined facets exert a substantial influence upon the efficacy of employees' job performance. Employing a thorough analysis of extant scholarly works, the present study endeavors to elucidate the intricate interplay connecting budget participation, employee budget commitment, and the resultant job performance outcomes

### Participative Budget

Budget participation (BP) is the extent to which subordinates are involved in the budget preparation (Brownell, 1982a). The participative budget approach involves middle-level managers in creating budget estimates. It's a budget made with the full cooperation of managers at all levels. Participative budgets have various advantages. Firstly, everyone is seen as a team member, and their opinions matter to top managers. Secondly, those directly involved in an activity play a crucial role in forming the budget estimate. Thirdly, when people are involved, they're more likely to achieve the budget goals. Lastly, a participative budget has its control system, so if the budget isn't met, it's attributed to the collaborative budgeting process. In essence, participative budgeting values input from all levels, empowers those closest to tasks, and increases commitment to achieving budget targets. (Sim & Utami, 2018)

### Job performance (JP)

Job performance (JP) means how well an employee does their work, and when employees take part in budgeting, it affects how well they perform (Argyris, 1952 in Kren, 1992). When employees join in making the budget, it makes them committed to the budget as a goal. Performance helps the organization work well (Mahoney, 1963 in Kren, 1992). Managers' performance involves planning, evaluating, supervising, and other tasks (Mahoney, 1963 in Kren, 1992).

### **Impact of Employee Participation in Budgeting on Job Performance**

Previous studies have found that when employees actively take part in the budgeting process, it can boost their acceptance of the organization's decisions and their understanding of goals. This, in turn, motivates them to become more engaged and enhance their job performance. This idea is supported by numerous researchers.

According to Brownell's concept of Participatory Budgeting (1982) as cited in the work by Wulandari & Riharjo (2016), participatory budgeting involves individuals directly and influences the creation of budget goals. The achievement of these goals is then evaluated, often leading to increased recognition when goals are met. This concept of broad involvement extends to organizations, where members play a part in decisions that concern their interests (Rachman, 2014).

Furthermore, Murdayanti, Indriani & Umainah (2020) conducted a study that explored the connection between organizational commitment, fairness in procedures, participative budgeting, and managerial performance within the Jakarta Capital City Government. Their research focused on 100 structural agencies in the Jakarta regional work unit, using questionnaires to collect primary data. They employed path analysis with Smart PLS to analyze the data and found that organizational commitment did not strongly influence participatory budgeting or managerial performance. However, procedural fairness had a positive and significant impact on both participatory budgeting and managerial performance. Moreover, participatory budgeting demonstrated a direct or indirect positive and significant impact on managerial performance. Similarly, Lunardi, Costa da Silva Zonatto, & Constâncio-Nascimento (2019) identified a statistically significant positive relationship between promoting budgetary participation and actual participation in the budgeting process.

Another study by Sim and Utami (2018) delved into the relationship between budget participation, job satisfaction, and employee performance, with a focus on investigating the role of Job Relevant Information (JRI) as an intervening variable. The study collected data through questionnaires distributed to superintendent and manager-level employees at PT.

Jaya Readymix. The total number of respondents in this study was 65. Employing a linear regression model for data analysis, the study unveiled several findings. Firstly, budget participation exhibited a significant positive impact on both job satisfaction and employee performance. Secondly, job relevant information (JRI) was identified as a mediator in the relationship between budget participation and job satisfaction, though it did not exhibit the same mediation effect for employee performance.

To sum up, prior research indicates that active involvement in the budgeting process can positively influence employees' job performance.

*Hypothesis H1: Based on past research, it is expected that Employee Participation in Budgeting has a positive influence on Job Performance.*

### **Employee Budget Commitment**

In the field of budget management research, employee budget commitment is considered one of the important factors affecting work performance. Research has shown that employees' serious commitment to budgeting can improve their performance evaluation and achievement of work goals. Budget goal commitment is defined in this study as the determination to try for a budget goal and the persistence in pursuing it over time (Locke and Latham (1990). The opportunity to participate allows subordinates to exert their opinions and influences, and as a consequence, increase their feeling of control and involvement over the budgets. Such feeling will increase their commitment to their budget goals. This viewpoint is consistent and supported by Shields and Shields, (1998) who argue that the act of participation increases "a subordinate's trust, sense of control, and ego-involvement with the organization, which then jointly cause less resistance to change and more acceptance of, and commitment to, the budget decision".

In the field of managing money, it's important to know that when employees are really dedicated to following a budget, it can make their job performance better. Studies have found that when employees take budgeting seriously, they do better in their performance evaluations and reaching their work goals.

This study defines "budget goal commitment" as how determined someone is to reach a budget goal and how much they keep trying over time (Locke and Latham (1990). Locke et al., 1981). When employees get to be a part of making budget decisions, they can share their

thoughts and ideas. This makes them feel more in control and connected to the budgets. When they feel this way, they're more committed to reaching their budget goals.

This idea is supported by Shields and Shields (1998), who say that when employees are allowed to be part of decisions, they trust the organization more, feel more in control, and care more about the organization. This means they're less likely to resist changes and more likely to support and be committed to the budget choices.

So, when employees are committed to budgets and get to be involved in decisions, it helps them do better at work and feel more connected to their goals.

### **Employee Budget Commitment Affects Job Performance**

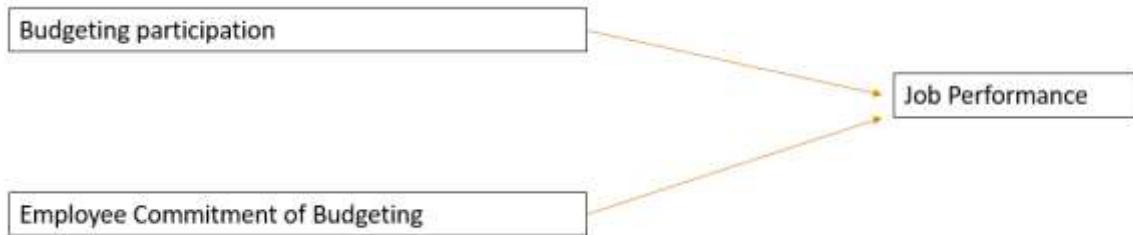
Locke and Latham's seminal theory posited in 1979 posits that an individual's establishment of a goal imbues it with aspirational significance. The degree of commitment towards the goal, in turn, exerts a discernible influence on ensuing behavioral manifestations and subsequent performance outcomes. This inquiry postulates that an individual's deep-seated commitment to a goal engenders a profound influence on the goal-selection process as well as the strategic orchestration of goal-directed endeavors. Echoing this sentiment, Riketta (2002) expounds that heightened managerial dedication to an organization augments alignment with organizational objectives and fosters heightened exertion towards their realization, thereby engendering enhanced occupational efficacy.

In a parallel vein, the investigation conducted by Silva, Mota, and Moreira (2022) delved into the ramifications of involving employees in participative budgetary processes within enterprises operating within the real estate sector. The inquiry illuminated that active involvement in the budget formulation process engenders an augmented sense of goal commitment among employees, a phenomenon that synergistically interfaces with dimensions of trust and job satisfaction. The confluence of these dynamics culminates in an elevation of employee performance levels.

Based on the description above, then the hypothesis in this study is:

*H2: Budget Commitment has a positive effect on Job Performance.*

### **Conceptual Framework**



## Research Methodology

### Population and Sample

This research endeavors to explore the intricate relationship between budget participation, budget commitment, and their effects on job performance within the context of ABC University in China. The participants in this study consist of the teaching faculty of ABC University, which encompasses a total of 1,000 teachers. The sample selection process employs purposive sampling, aligning with the research objectives. This approach involves deliberately selecting participants who possess relevant insights and experiences in accordance with the study's goals. To facilitate data collection, a questionnaire tailored for educators affiliated with ABC university was developed. The distribution of these questionnaires to the survey participants yielded a total of 400 responses, out of which 356 responses were deemed valid and included in the subsequent analyses.

### Data Analysis and Hypothesis Validation

To ascertain the veracity of the research hypotheses, the study employs regression analysis techniques. Regression analysis serves as a robust method to determine the extent to which budget participation and employee commitment to budgetary objectives impact job performance. Through the formulation of suitable statistical models, the researchers can quantitatively elucidate the intricate relationships between the assorted variables under investigation. This analytical approach facilitates a comprehensive comprehension of the interplay and interdependencies inherent in the research constructs.

### Research Design

The questionnaire for teachers in this research includes four parts: the first part to the fourth part are the demographic characteristics of teachers, the test of teachers' budgeting participation, the test of budget commitment, and the scale of teachers' job performance. The first part counts the basic situation of university teachers, and the scale items in the last three parts require participants to respond according to the Likert scale, from 1 for "strongly disagree" to 5 for "strongly agree", depending on the item How well they are described.

### Quality of Research Instrument

### Reliability Test

After developing the questionnaire which consist of budgeting participation scale, budget commitment scale and job performance scale. The researcher has to try out the quality of the instrument. By using the reliability test and validity test using 30 samples who were not part of the sample group.

The acceptability of coefficient alpha should be at least 0.7 and reliability is considered unacceptable if less than 0.4. The value of Cronbach's Alpha is shown in table 1.

TABLE 1 RESULTS OF RELIABILITY TEST

Variables	Reliability	Item
budgeting participation	0.972	5
budget commitment	.965	5
job performance	.969	5

According to the pre-test, the Cronbach's Alpha was more than 0.7, so the questionnaire was highly reliable.

### Validity Test

The KMO of each variable  $> 0.6$ , Bartlett spherical test P value (sig)  $< 0.05$ , indicating that the respondents can well understand the intention of the questionnaire designer, that is, the questionnaire has reached the survey. The purpose of the questionnaire is that the test results of the questionnaire can represent the real characteristics of the measured objects.

The result of the reliability is showed in table 2

TABLE 2 RESULTS OF VALIDITY TEST

Variables	Approx. Chi-			
	KMO	Square	Df	Sig
budgeting participation	0.896	2537.91	10	.000
budget commitment	0.883	2251.86	10	.000
job performance	0.905	2319.59	10	.000

### Result

#### 1. Characteristics of the Respondent Group

Using statistics software to carry out statistical analysis on the basic information of the sample and get the result

It can be seen from Table 3 that the sample selection is based on the ratio of male and female teachers in the surveyed university, and the ratio of the sample to the total number is close to 1:1, and the data is reasonable.

TABLE 3 | Background Information characteristics of the respondents (n = 356)

Demographic	respondents (n = 356)	Percent (%)
<b>Gender</b>		
Male	233	65.4
Female	123	34.6
<b>Age</b>		
21-30 years old	107	30.1
31-40 years old	208	58.4
41-50 years old	32	9.0
Over 50 years old	9	2.5
<b>Educational level</b>		
undergraduate course	199	55.9
master	73	20.5
bachelor	73	20.5
PhD or above	11	3.1
<b>Work experience</b>		
Less than 5 years	84	23.6
5-10 years	180	50.6
More than 10 years	92	25.8
<b>Professional title</b>		
Teaching assistant	147	41.3
Lecturer	71	19.9
Associate professor	127	35.7
Professor	11	3.1
<b>Income</b>		
Less than 5000 yuan	170	47.8
5000-10000 yuan	150	42.1
More than 10000 yuan	36	10.1

From above presented the background information characteristics of the respondents; 233 (65.4%) of the respondents were males, while 123 (34.6%) were females. The largest respondents' group was the 31-40 year olds 208 (58.4%), academic qualifications the mostly respondents 199 (55.9%) had undergraduate degrees, in terms of highest of work experience 180 (50.6%) professors with 5-10 years of experience, in terms of professional titles 147 (41.3%) with teaching assistant, and in terms of income level the mostly respondents (170 people) is those earning less than 5000 yuan.

2. The level of teachers' budgeting participation, budget commitment and job performance. The researcher presents the five-level frequency range principle of the mean values of the three variables and the results of analysis on average and standard deviation in Table 4.

TABLE 4 MEAN AND STANDARD DEVIATION REPORT

Variables	X	SD
budgeting participation	3.76	1.32
budget commitment	4.03	1.15
job performance	4.05	1.11

Table 4 presented the budgeting participation, budget commitment and job performance of university teachers are all at a high level (3.76 – 4.05). There is statistical significant difference at level .05.

### 3. Regression Analysis

The regression analysis is presented in table 5

TABLE 5 MODEL SUMMARY

model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.917 <sup>a</sup>	.841	.840	.44169

a. Predictors: (Constant), SumBudgeting Participation, SumBudget Commitment

From Table 5 budgeting participation and budget commitment are used as independent variables, and job performance is used as the dependent variable for linear regression analysis. It can be seen from the above table that the R- square value of the model is 0.841, which means that budgeting participation and budget commitment can explain 84.10

% of the change in job performance, indicating that budgeting participation and budget commitment have a 84.10% impact on the level of job performance.

TABLE 6 ANOVA A

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	364.761	2	182.381	934.851	.000 <sup>b</sup>
Residual	68.867	353	.195		
Total	433.628	355			

a. Dependent Variable: SumJobPerformance

b. Predictors: (Constant), SumBudgeting Participation, SumBudget Commitment

From Table XI that when the F test is performed on the model, it is found that the model passes the F test ( $F= 934.851$ ,  $p=0.000<0.05$ ), which means that the model construction is meaningful.

TABLE 7 COEFFICIENTS A

Factors	Unstandardized Coefficients		Standardized Coefficients		Sig.
	Unstandardized Coefficients	Standardized Coefficients	Beta	t	
(Constant)	.526			6.170	.000
Sum Budgeting	.140	.167		4.481	.000
Participation					
Sum Budget	.743	.775		20.757	.000
Commitment					

a. Dependent Variable: Sum Job Performance

X1= Budgeting Participation

X2= Budget Commitment

Y = Job Performance

From Table XII that Budgeting Participation and Budget Commitment are used as independent variables, and Job Performance is used as dependent variable for linear regression analysis. As can be seen from the above table, the model formula is:

$$\text{Job Performance} = 0.526 + 0.140 * \text{Budgeting Participation} + 0.743 * \text{Budget Commitment}$$

the model. The R square value is 0.841, which means that Budgeting Participation and Budget Commitment can explain 0.84 % of the variation in Job Performance. When the F test was performed on the model, it was found that the model passed the F test ( $F= 934.851$ ,  $p=0.000<0.05$ ), which means that Budgeting Participation, at least one item in Budget Commitment will have an impact on Job Performance. In addition, the multicollinearity test of the model found that all VIF values in the model are less than 5, which means that there is no collinearity problem; and the DW value is near the number 2, Therefore, it shows that there is no autocorrelation in the model, and there is no correlation between the sample data, and the model is better. The final specific analysis shows that the regression coefficient value of Budgeting Participation is 0.140 ( $t= 4.481$ ,  $p=0.000<0.01$ ), which means that Budgeting Participation will have a significant positive impact on Job Performance. The regression coefficient value of Budget Commitment is 0.743 ( $t= 20.757$ ,  $p=0.000<0.01$ ), which means that Budget Commitment will have a significant positive impact on Job Performance.

## Discussion

The results are reported and reveals the analysis. The analysis results is where the writer describes what was done with the data found. It can be seen that the Budgeting Participation, Budget Commitment and Job Performance of the teachers of ABC University are at a relatively high level, and the Job Performance level of the teachers in this university is the highest. There is a significant positive correlation between budget participation and job performance. Thus, we accept the hypothesis1: Employee Participation in Budgeting has a positive influence on Job Performance.

This is similar to Wulandari & Riharjo (2016), Rachman, (2014) and Murdayanti, Indriani & Umaimah (2020). This indicates that employees who participate in budget activities often exhibit higher job performance. This may be because they have gained a better understanding of the school's goals and plans by participating in the budgeting process, enabling them to better organize their work and achieve expected results.

There is a significant positive correlation between employee budget commitment and job performance. Thus, we accept the hypothesis 2: Budget Commitment has a positive effect on Job Performance. This is similar Riketta (2002) and Silva, Mota, and Moreira (2022). This means that employees who have a commitment to budget work often exhibit higher job performance. This may be because they have complied with budget regulations and are striving to achieve the goals outlined in the budget. This study has limitations, such as the

sample only being from one university. Future studies could increase the sample size and further explore the factors influencing teachers' Job Performance.

## Conclusion

Summary of results from studies indicate that budget participation and employee budget commitment have a significant positive impact on the job performance of private university employees. Moreover, it has also been suggested that school management departments should focus on improving employees' opportunities and enthusiasm for budget participation, and strengthen their commitment and understanding of budget work. By creating a favorable budget participation environment and atmosphere, encouraging employees to participate in budget decision-making and formulation processes, it can better stimulate employees' work motivation and creativity, and improve the quality and effectiveness of work performance.

## Recommendations

The researcher makes the following recommendations for improve budget participation and employee job performance:

### 1) Strengthen budget communication and information sharing

Budget communication and information sharing are key to ensuring employees have a clear understanding of budget goals, plans, and processes. Management should communicate budget related information to employees through regular meetings, departmental briefings, emails, and other means. The communication content can include the significance and goals of the budget, the development process, allocation principles, and the roles and responsibilities of employees in the budget. In addition, management should encourage employees to raise questions and provide feedback to establish better communication channels.

### 2) Enhance employees' awareness and motivation to participate in budgeting

Improving employees' willingness and enthusiasm to participate in budgeting can be achieved through incentive measures. The management can establish a reward mechanism to provide rewards or promotion opportunities to employees who provide high-quality suggestions during the budgeting or execution process. This will motivate employees to actively participate and provide valuable opinions and suggestions. In addition, regularly organizing budget training courses is also an effective way to enhance employees' awareness and ability to participate.

These trainings can include basic knowledge of budgeting, budgeting techniques, and how to interpret and analyze budget data.

3) Support employee participation in budgeting

In order for employees to effectively participate in the budgeting process, management should provide necessary training and support. Training can cover basic budget concepts and principles, budgeting methods and techniques, as well as budget analysis and interpretation. In addition, management should also provide necessary tools and resources, such as budget templates, data analysis software, etc., so that employees can better participate in budget preparation.

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