

**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  
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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**

**By  
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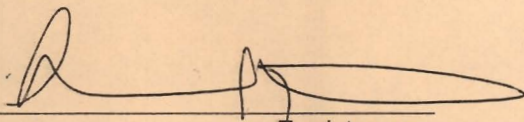
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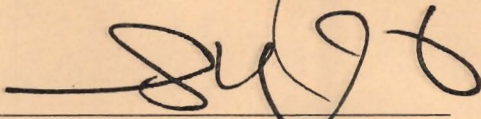
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## ABSTRACT

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

Kajian ini mengkaji kesan penyertaan dalam belanjawan terhadap prestasi pengurusan Pihak Berkuasa Tempatan (PBT) di Malaysia. Secara khususnya, ia bertujuan untuk mengenal pasti kesan perantara bagi pembolehubah komitmen organisasi, penggunaan sistem pengurusan perakaunan dan penggunaan maklumat pengukuran prestasi. Seramai 131 ketua jabatan dalam PBT di Malaysia telah melibatkan diri dalam kajian ini. Pemodelan persamaan struktur digunakan di dalam kajian ini bagi meneliti kesan secara langsung dan kesan secara tidak langsung penyertaan belanjawan terhadap prestasi pengurusan melalui analisis jalur. Hasil kajian menunjukkan bahawa penyertaan belanjawan amat mempengaruhi prestasi pengurusan melalui pembolehubah perantara komitmen organisasi, penggunaan sistem perakaunan pengurusan, dan penggunaan maklumat pengukuran prestasi. Semasa melaksanakan kajian ini terdapat beberapa batasan kajian. Pertama, penyelidikan ini hanya dijalankan di PBT sahaja, oleh itu, hasil yang diperolehi dalam kajian ini mungkin tidak boleh digeneralisasikan di organisasi-organisasi awam yang lain. Kedua, kajian ini hanya melibatkan pembolehubah komitmen organisasi, penggunaan sistem perakaunan pengurusan, dan penggunaan maklumat pengukuran prestasi untuk menjelaskan kesan penyertaan belanjawan terhadap prestasi pengurusan. Ketiga, hasil kajian ini dipengaruhi oleh keputusan yang bias kerana kajian menggunakan persepsi responden bagi tujuan pengukuran konstruk kajian. Sumbangan kajian ini secara teorinya, dapat memperkembangkan lagi sorotan literatur tentang hubungan antara penyertaan dalam belanjawan, komitmen organisasi, penggunaan sistem perakaunan pengurusan, dan penggunaan maklumat pengukuran prestasi terhadap prestasi pengurusan. Hasil kajian ini secara praktikalnya relevan dengan dengan suasana persekitaran pengurusan semasa organisasi kerajaan di Malaysia. Hasil kajian ini juga dapat menggemakan lagi pemahaman tentang kepentingan peranan penyertaan belanjawan sebagai mekanisme pengurusan bagi pengurus-pengurus PBT dalam menilai prestasi mereka sendiri.

**Katakunci:** Penyertaan belanjawan, Komitmen organisasi, Penggunaan sistem pengurusan perakaunan, Penggunaan maklumat pengukuran prestasi, Prestasi pengurusan

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## LIST OF ABBREVIATIONS

<b>Abbreviation</b>	<b>Description of Abbreviation</b>
AMOS	Analysis of Moment Structures
AVE	Average Variance Extracted
BP	Budget Participation
CFA	Confirmatory Factor Analysis
CFI	Comparative Fit Index
CR	Construct Reliability
e-SPKB	electronic-Budgetary Planning and Control System
GOF	Goodness of Fit
GTP	Government Transformation Program
KMO	Kaiser Meyer Olkin
MAS	Management Accounting System
MBS	Modified Budgeting System
MHLG	Ministry of Housing and Local Government
MP	Managerial Performance
NFI	Normed Fit Index
OC	Organizational Commitment
PCA	Principle Component Analysis
PMD	Prime Minister Department
PMU	Use of Performance Measures Information
PPBS	Programme and Performance Budgeting
RMSEA	Root Mean-square Error of Approximation
SAGA	Standard Accounting System for Government Agencies
SEM	Structural Equation Modeling
SIC	Squared Inter-construct Correlation
SPSS	Statistical Package for Social Science
SSR-PBT	Star System Rating- <i>Pihak Berkuasa Tempatan</i>
TLI	Tucker-Lewis Index
TQM	Total Quality Management
VIF	Variance Inflation Factor

# 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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