

# Budget Participation and Employees' Motivation in Myanmar Private Commercial Banks

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**Abstract:** *The use of the budgetary control system has many advantages, but individuals can respond to budgeting and budgetary control requirements in different ways and their behavior can damage the budgeting process. To be effective budgetary control system, human behavioral element is critical factor because whole budget process is implemented by human being. There may be negative impact of budget participation on motivation. Budget participation style could be lead to dysfunctional behavior which may be negative effect on benefit of budgetary control system. This study investigated the impact of budget participation on employees' motivation in Myanmar private commercial banks. It therefore seeks to discover whether positive or negative relationship between budget participation style and employees' motivation in Myanmar private commercial banks area. Quantitative research methodology is used and simple random sampling method is used to collect 208 banks employees from Myanmar private commercial banks in Yangon division. SPSS software version 16 is used to analysis the data. The outcomes of the study confirmed that the impact of budget participation on employees' motivation to achieve budget goal objectives.*

**Index Terms:** *Budgetary Participation, Employees' Motivation, Impact, Myanmar Private Commercial Banks,*

## I. INTRODUCTION

Whatever business is large or small, the most important factor for business success is human resource. It is the responsibility of each private commercial bank to determine whether employees are satisfied, not only with their supervisors, but also with the work and related duties. In Myanmar private commercial banks, within the framework of budgetary control system, job and related duties are performed. Budgetary control system should be the best way possible to boost morale and motivation throughout the Myanmar private commercial bank.

Motivation may facilitate the attainment of a bank employee's personal goals and may facilitate an individual's self-development. Once that worker meets some initial goals, they realize the clear connection between effort and results that will further motivate them to continue at a high level and ultimately lead to the success of entire private commercial banks. Efficiency level of an employee is not strictly related to his abilities and skills. An employee needs to have a perfect balance between ability and willingness to

achieve the best results. Such a balance can lead to increased productivity, lower operating costs, and overall efficiency improvement, and can only be achieved by motivation.

Budgeting is generally considered to involve preparing and adopting a detailed financial operating plan, comparing the results of actual operations with those set out in the plan, and analyzing and assessing the reasons for deviations from the plan. Budgeting aims to influence successfully how managers plan, coordinate, and control the company's activities in order to result in better managerial performance. In other words, a budget is used to map an organization's movement over a given time span so it remains within established boundaries and yields the desired goals to be achieved. Without an incentive plan, employees will not be filling in ready to meet their goals. By using the budgetary control system, bank managers might attempt to empower them in the event of inefficient employees through promotion opportunities, monetary and non-monetary rewards, or disincentives.

There are many advantages to using the budgetary control system, but individuals can respond to budgeting and budgetary control requirements in various ways and their behavior can damage the budgeting process. (Kaplan, 2014). An interesting topic for researchers is the effect of subordinate participation in the budgeting process on job performance, and finding the study is useful information for the budget users and badger preparers.

## II. LITERATURE REVIEW

Participation can have an impact on motivation for the following reasons, according to the expectation theory. Participation in the process of budget setting would increase the clarity of the goals and planning of private commercial banks to achieve these goals. Budget goals are selected by branch managers of banks who are responsible for achieving goals. Branch managers would appreciate budget goals that are selected on their own. It is logical that this individual would select goals he or she wants if one participates in decisions about different goals. Managers of bank branches involved in the budget setting process have a sense of involvement. Budget participation would increase control because the budget objective is one that has overestimated results and branch managers of banks will be assigned to those results automatically. (Mitchell, 1973).

(Caplan, 1971) It was noted that participation in the budgeting process helps branch managers with a

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sense of responsibility and challenge. There would be a likelihood of higher acceptance of budget goals as budget goals are made through their involvement and generated by who are actually implementing responsibilities that would feel more likely to be real and achievable. Human beings have a hierarchy of needs, according to Maslow motivation theory. The security needs can be fulfilled by participating in the budget process because they set budget goals on their own which can provide security, protection from danger. Participation may be felt to meet social needs to engage in budget and group membership activities.

In the system of budget participation, group energizing would have an effect. Participation in the budget process allows budget group participants to interact and communicate with each other. This could create a high degree of group cohesiveness that could motivate higher performance levels (Becker, S. and Green, D., 1962). A group is cohesive when the members of the group value their acceptance. A cohesive group involvement would be a process of reaching consensus within the group on desirable performance standards for the group. Once such a consensus was reached as a result of the group's involvement, the individual members would view it as reflecting the group's own standard. Therefore, striving to achieve the agreed goal (budget) would increase the likelihood of the individual maintaining their group acceptance. As far as the Path-Goal Model is concerned, the existence of a cohesive group of which the subordinate is a member enhances the extrinsic value associated with the achievement of the work-goal. With the achievement of the budget, the individual not only achieves the extrinsic and intrinsic valences that exist in the absence of a group context, but also maintains his acceptance in a cohesive group that can be considered as an extrinsic valence dissociated from the achievement of the work goal.

On the other hand, budget participation may have a negative impact on motivation. The style of budget participation could lead to dysfunctional behavior that could have a negative effect on the benefit of the system of budgetary control. Managers overestimate costs and underestimate sales in the process of preparing budgets so that they will not be blamed for overspending and poor results in the future. Indeed, when comparing actual and budgeted results, they are more likely to achieve favorable results. Managers then have to ensure that their spending increases to meet their budget when controlling actual operations, otherwise they will be "blamed" for careless budgeting. A typical situation is to waste money on non-essential expenditure for a manager to use all the budget allowance. He or she is going to be less motivated to find ways to cut costs. The reason behind such action is the fear that it will be reduced in future periods unless the allowance is fully spent, thus making a job more difficult as it will not be so easy to achieve future reduced budgets. (Hopwood, 1973).

### III. SCOPE AND METHOD OF STUDY

The study tries to find out the impact between budget participation on employees' motivation in private

commercial banks in Myanmar as a study area. The target population for the study involves all budget preparers and budget users from Myanmar private commercial banks. This study uses a sample from private commercial banks in Yangon division rather than samples from whole private commercial banks in Myanmar. The size of the sample is 208 banks employees from private commercial banks in Yangon division. Simple random sampling method is used to collect 208 banks employees who are budget preparers or budget users in Yangon division. The research questionnaires are prepared by using five likert scale. This study used quantitative research methodology to measure behavior (Cooper, R. and Schindler, S., 2008). SPSS software (version 16) is used to analysis the data. Pearson Correlation Test and linear regression test is used to find out the relationship between budget participation and employees' motivation in Myanmar private commercial banks.

### IV. DATA ANALYSIS AND RESULT

Simple random sampling method is used to convenience and time limitation. Among total 208 sample size, the following table 4.1 is Demographic Data tables.

Data were collected by administering structured questionnaires using five Likert-scale. The survey questionnaire consisted of two main parts. Part one is general information which is focused on personality variables such as aged, marriage, position, education, experience. Other parts is structured to survey behavioral element of budgeting – participation and employees' motivation in Myanmar private commercial banks.

For Budget participation, there are 8 questions with five likert-scale. As a reliability checking, Cronbach alpha is measured. The result of Cronbach alpha is 0.825 for budget participation so the measure is reliable. For employees' motivation, there are 9 questions with five likert-scale. The result of Cronbach alpha is 0.759 for employees' motivation so the measure is reliable.

The main purpose of the study is to analysis the impact of participation in budget process on employees' motivation in private commercial banks in Myanmar. The relationship between dependent and independent variables were tested by using Pearson's correlation test. The strength of the budget participation on the employees' motivation was tested by using regression analysis.

The above table 4.3 is the result of descriptive statistics of budget participation to describe the features of budget participation of respondents. On average respondents' mean is 3.9513 and standard deviation 0.52471 so that they were agree to budget participation is important for them and they want to participate in budget participation. The minimum is 2.5 (neither agree nor disagree) and maximum is 5 (strongly agree). For each participation question, there are 1 who are strongly disagree and 5 who are fully strongly agree. Participation questionnaires number 1, 2 and 3 got lowest mean value (3.84, 3.8 and 3.75) with standard deviation 0.841, 0.848 and

0.883 respectively.

Table 4. 1 Frequency Tables of Demographic Data

Gender			Marriage			Education		
	Frequency	%		Frequency	%		Frequency	%
Male	59	28	Unmarried	124	60	Bachelor Degree	185	89
Female	149	72	Married	84	40	Master Degree	23	11
Total	208	100		208	100		208	100

Position			Aged			Experience		
	Frequency	%		Frequency	%		Frequency	%
Officer	122	59	20-29	92	44	less than 1 Year	16	8
Non-Officer	86	41	30-39	61	29	1-3 Years	28	13
			40-49	39	19	3-5 Years	42	20
			50 above	16	8	5 Years above	122	59
Total	208	100		208	100		208	100

Table 4.2 Reliability Test of Cronbach Alpha for each variables' question

Variable	No of questions	Cronbach Alpha
Budget Participation	8	0.825
Employees' Motivation	9	0.759

Table 4.3 Descriptive Statistics of Budget Participation

	N	Minimum	Maximum	Mean	Std. Deviation
Participation1	208	1	5	3.84	0.841
Participation2	208	1	5	3.8	0.848
Participation3	208	1	5	3.75	0.883
Participation4	208	1	5	4.08	0.745
Participation5	208	1	5	4.09	0.730
Participation6	208	1	5	4.09	0.690
Participation7	208	1	5	3.88	0.792
Participation8	208	1	5	4.10	0.709
Participation	208	2.5	5	3.9513	0.52471

These three questions asked about their willingness to participate in budget setting process (Question 1), the amount or portion of the budget that they want to involve in the budget setting (Question 2), the importance of their contribution to the budget (Question 3). The highest mean score 4.08, 4.09, 4.09 and 4.1 are question number 4, 5, 6 and 8. These questions asked about level of view upon participation of managers form branch level of their banks in budget participation (Question 4), level of view upon benefit of taking suggestion/ opinions form subordinates level of their banks in budget participation (Question 5), the amount of reasoning by their superior when budget is revised (Question 6), the quality of the budget when superior worked with their subordinates in budget preparation (Question 8).

This could be concluded that, as an average, the respondents agreed that budget participation is important and good style for Myanmar private commercial banks but for themselves they are not willingness to participate with the fear of doing for extra work in budget setting process.

Table 4.4 Descriptive Statistics of employees' motivation

	N	Minimum	Maximum	Mean	Std. Deviation
Motivation 1	208	1	5	3.33	1.026
Motivation 2	208	1	5	3.30	1.007
Motivation 3	208	1	5	3.82	0.794
Motivation 4	208	1	5	3.73	0.758
Motivation 5	208	1	5	4.13	0.658
Motivation 6	208	1	5	3.72	0.835
Motivation 7	208	1	5	3.67	0.729
Motivation 8	208	1	5	3.53	0.841
Motivation 9	208	1	5	3.58	0.903
Motivation	208	2.00	4.56	3.6458	0.49484

The above table 4.4 is the result of descriptive statistics of private commercial banks' employees' motivation to describe the features of respondents' feeling of motivation on their job. On average respondents' mean is 3.6458 and standard deviation 0.49484 so that they were agree to there was feeling of motivation on their job as bank employees. The minimum is 2. (little disagree) and maximum is 4.56 (strongly agree). For each job relevant information question, there are 1 who are strongly disagree and 5 who are fully strongly agree. Motivation questionnaires number 1 and 2 got only mean value 3.33 and 3.3 with standard deviation 1.026 and 1.007. Motivation Question 1. asked about level of motivation for working their current private commercial bank. Question 2. asked about level of motivation when successfully complete



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their job and organization success. The highest mean 4.13 with standard deviation 0.658 is for Question 5. focused on level of motivation when giving service to their customers. These descriptive statistics results could be seen that some of respondents are not motivated in their current private commercial bank but they are really motivated to give service to their customers and they are really like bankers' life.

### Descriptive Statistics

	Mean	Std. Deviation	N
Motivation	3.6458	0.49484	208
Budget Participation	3.9513	0.52471	208

Table 4.5 Pearson's Correlations results

		M	BP
Pearson Correlation	M	1.000	0.445
	BP	0.445	1.000
Sig. (1-tailed)	M	.	0.000
	BP	0.000	.
N	M	208	208
	BP	208	208

The above Table 4.5 is the result of Pearson's Correlation for the relationship between budget participation, job relevant information and job performance by using SPSS

Table 4.6 Regression Results ( Budget Participation and employees' motivation )

### Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.445 <sup>a</sup>	0.198	0.195	.44411

a. Predictors: (Constant), BP

### ANOVA<sup>b</sup>

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	10.058	1	10.058	50.995	.000 <sup>a</sup>
	Residual	40.630	206	0.197		
	Total	50.688	207			

a. Predictors: (Constant), BP

b. Dependent Variable: M

### Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.986	0.234		8.469	0.000
	BP	0.420	0.059	.445	7.141	0.000

a. Dependent Variable: M

## V. CONCLUSION

The main purpose of this study is to analysis the relationship between budget participation and employees' motivation to achievement of the budget goal. From the

software (version 16).

For correlation between budget participation and employees' motivation,

$$r(206) = 0.445, p = 0.000$$

From this result, there is a significant positive correlation between budget participation and private commercial banks' employees' motivation.

The following Table 4.6 is results for the linear regression ( Budget Participation and Employees' Motivation ) by using SPSS software. There is a high degree of correlation (  $R = 0.445$  ) and  $R\text{ Square} = 0.198$  which is 19.8 % of the variance in private commercial banks' employees motivation is attributed to the effect of budget participation. (  $B = 1.986, t = 8.469, P = 0.000$  ) . The statistically significant predictor of private commercial banks' employees motivation in achieving budget goal is linear relationship and positive impact with budget participation.

The Result is that budget participation significant impact on private commercial banks' employees motivation,  $F(2, 206) = 50.995, p = 0.000, R^2 = 0.198$ . The regression equation for predicting the employees' motivation is  $Y = \beta_0 + \beta_1 X_1$

$$\text{Employees' Motivation} = 1.986 + 0.42 \text{ Budget Participation}$$

result of this study, it is evident that there is significantly positive relationship budget participation and employees' motivation. The significant positive relationship results from this analysis is that a positive causal linkage between budget



participation attitudes and employees' motivation to get private commercial banks objectives. Budget participation is one of the factor to get motivation to achieve budget goal objectives.

Using participative budgeting style in Myanmar private commercial banks can give good impact on motivation. The results could be one of the evidence the effect of participation on budget preparers and budget users' attitudes such as work motivation, satisfaction and involvement. Because of participation in budget setting process, budget users and budget preparers from private commercial banks would be more clarity of their banks' objectives and improve the feeling of involvement. Branch managers would have high value on budget objectives with a sense of challenge and responsibility which are selected by themselves. Budget participation would be increase the control because budget goal is one has over valued outcomes and banks' branch managers will be automatically assigned to those outcomes.

## VI. SUGGESTION FOR FURTHER STUDIES

This study is analysis only based on simple size 208. This study should be make further study on bigger sample size. This study does include only Yangon region in Myanmar so further study should include more commercial banks from different regions in Myanmar. This study is only analysis the relationship between budget participation and employees' motivation. There may be other mediation factors between budget participation and employees' motivation to make further analysis. This study is only considering participative budgeting style. Pair comparison test is also interested for further research to find out which budgeting style – Imposed budgeting style or Participative budgeting style – is more preferable for Myanmar private commercial banks. Further analysis of challenges factors to use budget participation style in Myanmar private commercial banks.

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