

Impact of Budget Participation on Job Performance in Myanmar Private Commercial Banks With Mediation Effect of Budget Goal Commitment

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Abstract: A bottom-up budgeting style is participative budgeting because it takes in lower-level workforces. The managers from bank's branches normally prepare and set their own branches' budget which are able to include valuable and realistic data on their branches' activities or operations. The final resource allocation is depend on their budget submitted and it is thus critical that they are participated throughout the budget preparation and setting process. Participation in budget preparation and setting process produces advantages like improve employee motivation and budget goal commitment, development creativeness between all bank's branches, growing a common sense of responsibility, getting job satisfaction and finally lead to successful job performance. It has been found that very rare studies have been carried out in private commercial banks in Myanmar about the impact of the participation of all bank's branch managers in budget preparation and setting process with mediation effect of budget goal commitment. Quantitative research methodology is used and simple random sampling method is used to collect 150 banks employees from Myanmar private commercial banks in Yangon division. SPSS software is used to analysis the data. This study investigated the impact of budget participation on job performance through goal commitment in Myanmar private commercial banks. It therefore seeks to discover whether positive or negative impact between budget participation style and job performance in Myanmar private commercial banks area. The effect of participation in budgeting process on job performance is a motivating issue for Myanmar private commercial banks and outcome of the study is valuable information for the budget users and badger preparers in Myanmar private commercial banks. The finding of the study will be useful for giving guidance to explain how budget participation of all branch managers could be improved and enhanced job performance of Myanmar private commercial banks.

Index Terms: Budgetary Participation, Job Performance, Budget Goal Commitment, Myanmar Private Commercial Banks,

I. INTRODUCTION

Myanmar private commercial banks run into domestic and global rivalry in these years. This struggle situation drives Myanmar private commercial banks to have more careful

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planning and control system which can enable banks to improved lever the competition environment and then can get reasonable benefit on competitors in the future. The practice of the budgetary control system has many rewards, but persons can react to budgeting and budgetary control system in different behaviors and their behavior can harm the budgeting process. (Kaplan, 2014).

A bottom-up budgeting style is participative budgeting because it takes in lower-level workforces. Management from bank's head office may initiate the budget setting procedure and arrange for general procedures but it is bank's branch manager who develop the budget for their own branches. The managers from bank's branches normally prepare and set their own branches' budget which are able to include valuable and realistic data on their branches' activities or operations. The final resource allocation is depend on their budget submitted and it is thus critical that they are participated throughout the budget preparation and setting process.

The significance of participation in budget setting process as a way of improving performance has been investigated at length in the behavioral accounting literature. It is argued that the act of participation in the budgeting process serves as a function by inducing subordinates to accept and commit to their budget goals. Participation in budget preparation and setting process produces advantages like improve employee motivation and budget goal commitment, development creativeness between all bank's branches, growing a common sense of responsibility, getting job satisfaction and finally lead to successful job performance. Participative budgeting supports guarantee that budgets are more accurate and reliable, leading to better acceptance from bank's branch managers (Noor, I.H.B. and Othman, R., 2012).

It has been found that very rare studies have been carried out in private commercial banks in Myanmar about the impact of the participation of all bank's branch managers in budget preparation and setting process with mediation effect of budget goal commitment. The effect of participation in budgeting process on job performance is a motivating issue for Myanmar private commercial banks and outcome of the study is valuable information for the budget users and badger preparers in Myanmar private commercial banks. The finding of the study will



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be useful for giving guidance to explain how budget participation of all branch managers could be improved and enhanced job performance of Myanmar private commercial banks.

II. LITERATURE REVIEW

Participation of budgeting process that can be used to plan to set banks' goal objectives and resources allocation when there is environmental uncertainty and to motivate with goal commitment to all management level of banks. Participation in budgeting profits from budget reality, better budget goal commitment and towards better job performance (Lin and Change, 2005). Nouri and Parker(1998) think that allowing all level management to participate in the budget planning and control process could lead to the disclosure of job relevant information, leading to more realistic budgets, goal commitment and finally good job performance.

There is huge issue to benefit of budget participation system is behavioral elements in budgeting, such as allowing all level managers to take part, they can be committed to the budget objective, which consecutively will have a important impact on the job performance of workforces. In other words, the commitment to the goal succeeded through participation in the budget will lead to better performance for employees. Participation in the budget preparation and setting process plays a vital role in ensuring that all level managers who are responsible for implement the budget are engaged to commit the budgetary objective, authors with a divergence opinion take the view that, even if using participative budgeting style, it does not automatically lead to the operative's commitment to the budgetary goal objective since employees are from time to time not really interested in contribution of budget process and there may be dysfunctional behavior and manipulate into the budgeting process. (Owusu, 2014,).

There are many previous studies about budget participation and job performance in various industries in many countries. The results finding were also interesting point because these were huge different from positives to negative relationship between budget participation and job performance. (Brownell, 1983), (Chenhall, Robert H. and Brownell, Peter., 1988.), (Kren, 1992) and (Kochik, May 2011). These various outcome cheers researchers to make further researches on relationship between budgeting participation and job performance. (Caplan, 1971) It was pointed out that participation in the budgeting process helps branch managers with a 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. There are very few studies observed the effect of mediating variables on the relationship between budget participation and performance in particular in developing countries like Myanmar.

III. SCOPE AND METHOD OF STUDY

The study try to discover the impact of budget participation

on job performance in private commercial banks in Myanmar as a study area. This study also take into account budget goal commitment as mediation factor. 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, regression Test and mediation test are used to find out the impact of budget participation on job performance with mediation effect of budget goal commitment.

IV. DATA ANALYSIS AND RESULT

Simple random sampling method is used to convenience and time limitation. Among total 100 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 four 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, budget goal commitment and job performance.

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 0.801 for budget participation so the measure is reliable. For budget goal commitment, there are 9 questions with five likert-scale. The result of Cronbach alpha is 0.829 for job relevant information so the measure is reliable. For job performance, there are 10 questions with five likert-scale. The result of Cronbach alpha is 0.836 for job relevant information so the measure is reliable.

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

The following table 4.3 is descriptive statistics of each variables. The result of descriptive statistics of budget participation to describe the features of budget participation of respondents. On average respondents' mean is 3.9908 and standard deviation 0.47241 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 (little disagree) and maximum is 4.88 (strongly agree)

The result of descriptive statistics of budget goal commitment to describe the features of level of commitment

on budget goal objectives of respondents. On average respondents' mean is 3.843 and standard deviation 0.48427 so that they are understanding and accept their budget goal objectives. The minimum is 1 (strongly disagree) and maximum is 5 (strongly agree).

Table 4. 1 Frequency Tables of Demographic Data

Gender			Marriage			Education		
	Frequency	%		Frequency	%		Frequency	%
Male	38	25	Unmarried	89	59	Bachelor Degree	131	87
Female	112	75	Married	61	41	Master Degree	19	13
Total	150			150			150	

Position			Aged			Experience		
	Frequency	%		Frequency	%		Frequency	%
Officier	83	53	20-29	64	43	less than 1 Year	10	7
Non-Officie r	67	45	30-39	42	28	1-3 Years	21	14
			40-49	32	21	3-5 Years	36	24
			50 above	12	8	5 Years above	83	55
Total	150			150			150	

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

Variable	Cronbach Alpha
Budget Participation	0.801
Employees' Motivation	0.829
Employees' Motivation	0.836

standard deviation 0.46217 so that they were agree to there was satisfactory level of job performance. The minimum is 1.1 (strongly disagree) and maximum is 5 (strongly agree).

The following Table 4.4 is the result of Pearson's Correlation for the relationship between budget participation, budget goal commitment and job performance by using SPSS software (version 16).

For correlation between budget participation and budget goal commitment,
 $r(98) = 0.641, p = 0.000$

For correlation between budget participation and job performance,
 $r(98) = 0.336, p = 0.000$

For correlation between budget goal commitment and job performance,
 $r(98) = 0.394, p = 0.000$

From this result, there is a significant positive correlation between three variable – budget participation, budget goal commitment and job performance. More strongly significant positive correlation is situated between budget participation and budget goal commitment.

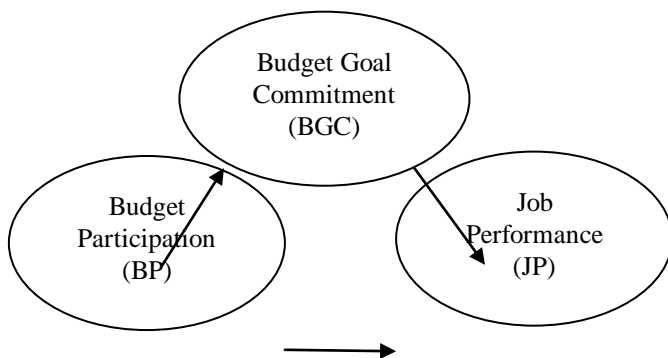


Table 4.3 Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
BP	150	2.50	5.00	3.9980	0.47241
BGC	150	1.00	5.00	3.8430	0.48427
P	150	1.10	5.00	3.8873	0.46271
Valid N	150				

Table 4.4 Pearson's Correlations results

		BP	BGC	P
BP	Pearson Correlation	1	0.641**	0.336**
	Sig. (2-tailed)		0.000	0.000
	N	150	150	150
BGC	Pearson Correlation	0.641**	1	0.394**
		.000		0.000

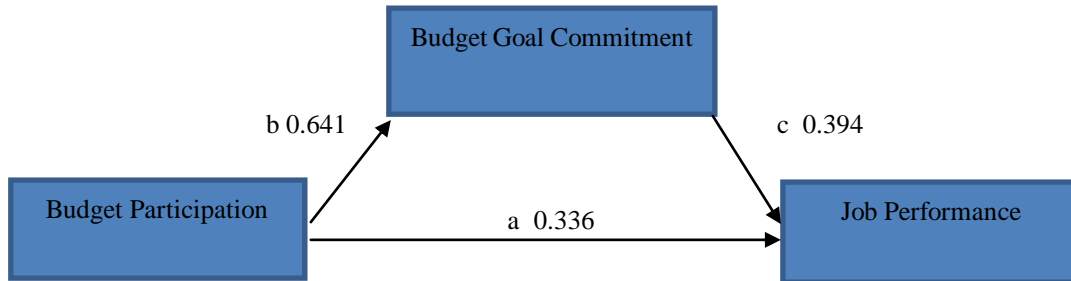
the result of descriptive statistics of job performance to describe the features of respondents' view on job performance. On average respondents' mean is 3.8873 and



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	Sig. (2-tailed) N	150	150	150
P	Pearson	0.336**	0.394**	1
	Correlation	0.000	0.000	
	Sig. (2-tailed) N	150	150	150

** . Correlation is significant at the 0.01 level (2-tailed).
The connection between budget participation, budget goal commitment and job performance can be represented by the following figure



Linear Regression is commonly use to look at the mediation role of budget goal commitment on the connection between budget participation and job performance. According to (Baron, R. M. and Kenny, D.A., 1986), to identify mediation role of budget goal commitment, there are 4 steps process.

Step 1: The simple regression analysis is performed by budget participation predicting employees' job performance. (refer to path 'a')

The following Table 4.5 is results for the linear regression (job performance) by using SPSS software. There is a high degree of correlation (R = 0.336) and R Square = 0.113

which is 11.3 % of the variance in job performance is attributed to the effect of participation in budget preparation process (B = 2.575, t = 8.461, P = 0.000) .

The Result is that budget participation significantly positive impact on job performance, F (2, 148) = 18.843, p = 0.000, R2 = 0.113. The regression equation for predicting the employees' job performance is $Y = \beta_0 + \beta_1 X_1$

Employees' job performance = 2.575 + 0.329 budget participation

There is the significantly positive impact of budget participation on employees' job performance in the Myanmar private commercial banks.

Table 4.5 Linear Regression Results (impact of BP & BGC on JP)

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.336 ^a	0.113	0.107	0.43675
2	0.409 ^a	0.167	0.156	0.42462

a. Predictors: (Constant), BP

b. Predictors: (Constant), BP, BGC

ANOVA^c

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	3.594	1	3.594	18.843	.000 ^a
	Residual	28.232	148	0.191		
	Total	31.826	149			
2	Regression	5.321	2	2.660	14.755	.000 ^b
	Residual	26.505	147	0.180		
	Total	31.826	149			

a. Predictors: (Constant), BP

b. Predictors: (Constant), BP, BGC

c. Dependent Variable: P



Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	95% Confidence Interval for B	
		B	Std. Error	Beta			Lower Bound	Upper Bound
1	(Constant)	2.575	0.304		8.461	0.000	1.974	3.177
	BP	.329	0.076	0.336	4.341	0.000	0.179	0.478
2	(Constant)	2.222	0.317		7.005	0.000	1.595	2.849
	BP	0.138	0.096	0.141	1.443	0.151	-0.051	0.328
	BGC	0.290	0.094	0.304	3.095	0.002	0.105	0.475

a. Dependent Variable: P

Excluded Variables^b

Model		Beta In	t	Sig.	Partial Correlation	Collinearity Statistics
						Tolerance
1	BGC	0.304 ^a	3.095	0.002	0.247	0.589

a. Predictors in the Model: (Constant), BP

b. Dependent Variable: P

Step 2: The simple regression analysis is performed by budget participation predicting budget goal commitment. (refer to path 'b')

The following Table 4.6 is the results for the linear regression (budget goal commitment) by using SPSS software is that a high degree of correlation (R = 0.641) and R Square = 0.411 which is 41.1% of the variance in budget goal commitment is attributed to the effect of budget participation (B = 1.22, t = 4.696, P = 0.000).

The Result is that budget participation significantly positive impact on budget goal commitment, $F(2, 148) = 103.278$, $p = 0.000$, $R^2 = 0.411$. The regression equation for predicting the budget goal commitment is $Y = \beta_0 + \beta_1 X_1$

$$\text{Budget Goal Commitment} = 1.22 + 0.657 \text{ Budget Participation}$$

There is the significantly positive impact of budget participation on budget goal commitment in the Myanmar private commercial banks.

Table 4.6 Linear Regression Results (impact of BP on BGC)

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.641 ^a	0.411	0.407	0.37291

a. Predictors: (Constant), BP

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	14.362	1	14.362	103.278	0.000 ^a
	Residual	20.581	148	0.139		
	Total	34.943	149			

a. Predictors: (Constant), BP

b. Dependent Variable: BGC

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	95% Confidence Interval for B	
		B	Std. Error	Beta			Lower Bound	Upper Bound
1	(Constant)	1.220	0.260		4.696	0.000	0.707	1.734
	BP	0.657	0.065	0.641	10.163	0.000	0.529	0.785

a. Dependent Variable: BGC



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Step 3: The simple regression analysis is performed with budget participation and budget goal commitment predicting employees' job performance. (Refer to path 'a' and 'c')

The above Table 4.5 is results for the linear regression (job performance) by using SPSS software. There is a high degree of correlation ($R = 0.409$) and $R^2 = 0.167$ which is 16.7 % of the variance in job performance is attributed to the effect of participation and budget goal commitment in budget preparation process ($B = 2.222$, $t = 7.005$, $P = 0.000$). $F(2, 148) = 14.755$, $p = 0.000$, $R^2 = 0.167$. The regression equation for predicting the employees' job performance is $Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2$
 Employees' job performance = $2.222 + 0.138$ budget participation + 0.29 budget goal commitment

There is the significantly positive impact of budget participation and budget goal commitment on employees' job performance in the Myanmar private commercial banks.

The result of Sobel test indicates it is not significance, $p > 0.0001$. Only the 3 steps are met but not setp 4, therefore there is only partial mediation effect of budget goal commitment between budget participation and employees job performance in a private commercial banks in Myanmar. This indicated that budget goal commitment could have declined the path coefficient of employees' contribution in budget setting process and service accomplishment rather than removing the connection between job performance and employees' contribution in budget setting process. There was a significant positive relationship between participation and performance. However, it was found that the indirect path between participation and performance through budget goal commitment only explains a small part of the relationship.

Table 4.7 Mediator Output of Budget Goal Commitment

Step 1:	F(2,148)	B	SEB	95%CI	Beta	t
Outcome: Performance						
Predictor: Participation	18.843	0.329	0.08	0.179, 0.478	0.336	4.341
Step 2:						
Outcome: Goal Commitment						
Predictor: Participation	103.278	0.657	0.065	0.529, 0.785	0.641	10.163
Step 3:						
Outcome: Performance						
Mediator: Goal Commitment		0.29	0.094	0.105, 0.475	0.304	3.095
Predictor: Participation	14.755	0.138	0.096	-0.051, 0.328	0.141	1.443

Step 4: The Sobel test is used to examine the complete mediation or partial mediation

Input:	Test statistic:	Std. Error:	p-value:
a <input type="text" value="0.657"/>	Sobel test: <input type="text" value="2.950"/>	<input type="text" value="0.064"/>	<input type="text" value="0.003"/>
b <input type="text" value="0.29"/>	Aroian test: <input type="text" value="2.937"/>	<input type="text" value="0.064"/>	<input type="text" value="0.003"/>
s <input type="text" value="0.065"/>	Goodman test: <input type="text" value="2.964"/>	<input type="text" value="0.064"/>	<input type="text" value="0.003"/>
a <input type="text" value="0.094"/>	<input type="button" value="Reset all"/>		
b			

V. CONCLUSION

The main purpose of this study is to analysis the relationship between budget participation and job performance with mediation effect of budget goal commitment. From the result of this study, it is evident that there is significantly positive relationship budget participation, budget goal commitment and job performance. Budget participation is one of the factor to get budget goal commitment and then job performance can be improved because of commitment to budget goal.

According to Pearson correlation, the relationship between budget participation and budget goal commitment is more significant relationship (0.641) than the relationship between budget participation and job performance (0.336). The relationship between this three variable is as following from this study.

$$\text{Job Performance} = 2.222 + 0.138 \text{ Budget Participation} + 0.29 \text{ budget goal commitment}$$

There is only partial mediation effect of budget goal commitment between budget participation and employees job performance in a private commercial banks in Myanmar. Participation in the process of budget setting would increase the transparency of the objectives 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. Bank 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.



Participation in the budgeting process helps branch managers with a 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.

VI. SUGGESTION FOR FURTHER STUDIES

This study is analysis only based on simple size 150. This study should be make further study on bigger sample size and with including more commercial banks. In this study, budget goal commitment is only one mediation factor between relationship between budget participation and job performance. There are many other mediation factors that can effect on the relationship between budget participation and job performance. In further studies should tank into account these other factors as moderation effect.

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