

# Is Participatory Budgeting Still Interesting? - A Review of Research Articles

**Andry Arifian Rachman<sup>1</sup>**

Master of Accounting - Widyatama University  
Bandung  
[andry.arifian@widyatama.ac.id](mailto:andry.arifian@widyatama.ac.id)

**Afifah Nur Azizah<sup>2</sup>**

Master of Accounting - Widyatama University  
Bandung  
[afifah.azizah@widyatama.ac.id](mailto:afifah.azizah@widyatama.ac.id)

**Rachmi Nandayani Dinfirafi<sup>3</sup>**

Master of Accounting - Widyatama University  
Bandung  
[rachmi.nandayani@widyatama.ac.id](mailto:rachmi.nandayani@widyatama.ac.id)

**Mohd Haizam Saudi<sup>4</sup>**

Master of Accounting - Widyatama University  
Bandung

## Abstract

A lot of budgeting research has been done, especially about participatory budgeting. This research was conducted to examine and answer whether the topic of participatory budgeting is still interesting to study. A total of 97 articles from 47 journals have been collected and reviewed from various sources. Using the charting the field method, the results show that the majority of research still relates participatory budgeting to performance (managerial/organizational) either directly or indirectly.

## Keywords

Budget, Participatory Budgeting, Performance, Moderating, Intervening

**To cite this article:** Rachman, A, A.; Azizah, A, N.; Dinfirafi, R, N.; and Saudi, M, H. (2021) Is Participatory Budgeting Still Interesting? - A Review of Research Articles. *Review of International Geographical Education (RIGEO)*, 11(3), 1478-1490. doi: 10.48047/rigeo.11.3.140

**Submitted:** 20-01-2021 • **Revised:** 15-02-2021 • **Accepted:** 25-03-2021



## Introduction

Every organization has goals following the expectations of its owners. Limited resources are a challenge faced by organizations to realize these goals. Efforts to achieve goals to be more effective than every activity carried out must be based on a clear and directed plan. The more complex and the number of activities that must be carried out, the need for very careful planning is non-negotiable (Rahayu & Rachman, 2013). Budget is the implementation of strategy in the strategic management process (Wheelen, Hunger, Hoffman, & Bamford, 2017).

The budgeting process can be carried out in a top-down or bottom-up (participatory) manner. Bottom-up (participatory) budgeting is based on a negotiation process between the responsibility center manager and his superiors to determine the work and scope of the manager's activities. The result of the negotiation process is a budget that has been agreed upon by the leadership regarding expected revenue and the allowable sacrifice of resources during the fiscal year for each responsibility center and the organization as a whole. Participatory budgeting (PB) requires information sharing in the budgeting process (Parker, Kohlmeyer, Mahenthiran, & Sincich, 2014). Until now, the preparation of the participation budget has become the focus of research, especially in relation to performance. Greenberg, Greenberg, and Nouri (1994) using a meta-analysis convey the inconsistency of the results of PB research on performance. Some conclude that it is influential, not influential, and the influence is strong to weak. The results suggest that the benefits of budgetary participation depend on the strength of cooperative goal setting among budget team members and the development of skills to openly discuss different views (Poon, Pike, & Tjosvold, 2001). PB is most important for planning and control, particularly vertical information sharing and interdependence coordination (Shields & Shields, 1998). Participatory budgeting— involving subordinates when setting budgets—leads to an increase in performance both individually and in organizations (Simmons, 2012).

It turns out that participatory budgeting research is not only limited to its effect on performance. Many other consequent factors are investigated by many researchers. This research was conducted to examine whether the topic of participatory budgeting is still interesting to research?

## Literature Review

### Budget

Management in carrying out its function of compiling programs to be implemented, then management allocates resources to each program that is compiled. To ensure the running of the program, management prepares a budget that contains an annual work plan and an estimated value of the resources needed for the implementation of the work plan. Through the budget, management directs the organization to a certain condition with the sacrifice of certain resources. Without a budget, in the short term, the organization runs without direction and the sacrifice of resources is uncontrollable.

A budget is an organizational plan that is stated formally in monetary units for a certain period (Jackson, Sawyers, & Jenkins, 2008); (Banks & Giliberti, 2008); (Horngren, 2009); (Hilton & Platt, 2014). A budget is defined as a plan regarding the company's activities that are compiled systematically, covering all company activities, expressed in monetary units, and valid for a certain period in the future (Rahayu & Rachman, 2013).

This plan should cover various operational activities that are interrelated and influence each other. In other words, the company's budget is the implementation of management responsibilities in planning, coordination, and supervision. From this description, it can be concluded that the definition of a company budget contains the following meanings:

- a. The company's budget as a financial plan must include financial projections combined with assumptions based on experience and other relevant data,
- b. Must be formal, the budget is prepared deliberately and seriously in writing,
- c. Must be systematic, budgets are arranged sequentially and based on logical reasoning,
- d. Every manager is faced with the responsibility to make decisions, because the budget is the result of making decisions based on certain assumptions, and

e. The decision taken by the manager is the implementation of management functions in terms of planning, coordinating, and supervising.

From a management point of view, the budget serves as a planning and control tool. Planning is looking ahead to see what actions should be taken to achieve certain goals, while control is looking back, deciding what happened, and comparing it with the results that were previously planned (Hansen & Mowen, 2007).

Budgeting is the process of translating activity plans into a financial plan (budget). Broader meaning, budgeting is a process that includes: preparation, implementation, control, and accountability of the budget which is commonly known as the budget cycle (Yuwono, 2005).

According to Banks and Giliberti (2008), budgeting is a process for developing an organization's budget and is an integral part of planning. Budgeting must take into account: past sales trends and levels, economic trends, competitors, market research, and government policies that may affect the business. Budgeting has the benefit of helping managers plan, coordinating, and communicating, and as a benchmark for evaluating actual performance (Oliver & Horngren, 2010).

## Participatory Budgeting

The success of the budget program will be determined by how the budget is prepared. The most successful budget programs must involve managers in cost control responsibilities to create their budget estimates (self-imposed budget). A budget approach that involves managers in making budget estimates is called a self-imposed budget or participatory budget. This approach is considered the most effective method of budgeting. A participatory budget is a budget that is created with the full cooperation and participation of managers at all levels.

Participation is a joint decision-making process by two or more parties in which the decision will have an impact in the future for the constituents. In other words, lower-level workers and managers have the opportunity to voice their opinions. In planning, participation is a form of involvement of managers at the middle and lower levels in decision making that leads to the determination of operational goals and performance determination (Ishak & Ikhsan, 2008).

Brownell (1982) stated, PB is the level of involvement and influence of individuals in the budgeting process. Meanwhile, V. K. Chong and K. M. Chong (2002) state it as a process in which subordinates/budget implementers are allowed to be more deeply involved and have influence in the budgeting process. The opportunities provided are believed to increase control and a sense of involvement among subordinates/budget implementers.

PB is a process in which subordinates, who are responsible for the budget performance, participate in deciding budget objectives (Greenberg et al., 1994). Participatory budgeting is the level of participation and influence of a person in budget making (Kahar, Rohman, & Chariri, 2016).

In a broader sense, participation is an organizational process, where members of the organization are involved and have influence in making decisions related to their interests. Participation in budgeting is a process carried out by individuals, where their performance will be evaluated and awarded based on budget emphasis, involvement, and influence in determining budget targets (Brownell, 1982). As stated by Milani (1975), the level of involvement and influence of subordinates on decision-making in the budgeting process is the main factor that distinguishes between PB and non-PB. The aspirations of subordinates are more considered in the PB process so that it is more likely for subordinates to negotiate with their superiors regarding budget targets that they think can be achieved. Siegel and Ramanauskas-Marconi (1989) state that there are two main reasons why PB is important in budgeting, as follows:

a. The involvement of superiors/budgetary power holders and subordinates/budget implementers in budget participation encourage the control of asymmetric information and task uncertainty.

b. Through PB, individuals can reduce task pressure and get job satisfaction, which in turn can reduce budgetary slack.

## Research Method

This research uses the method of charting the field (Hesford, Lee, Van der Stede, & Young, 2006). The criteria set by the researcher are: a) Selected articles related to participatory budgeting, and

b) articles that can be accessed online. Based on the criteria that have been set and online searches, articles from various journals between 1975 and 2021 were obtained as many as 97 articles from 47 journals.

**Table 1.**

List of Journals and Articles

No.	Journal	Article	
		Article	Researcher
1	Jurnal Aset (Akuntansi Riset)	1	Carolina (2020)
2	Managerial Auditing Journal	3	Ahmad, Sulaiman, and Alwi (2003); Frucot and White (2006); Yuen (2007)
3	Advances in Management Accounting	12	Chen (2001); Kren (2003); Francis-Gladney, Little, Magner, and Welker (2004); Quirin, O'Bryan, and Donnelly (2004); Maiga (2005a); Kren and Maiga (2007); Hoque and Brosnan (2012); Lau and Tan (2012); Dow, Watson, Greenberg, and Greenberg (2012); Parker et al. (2014); Mahlendorf, Schäffer, and Skiba (2015); Stammerjohan, Leach, and Stammerjohan (2015) Yuliansyah and Khan (2017)
4	International Review of Public Administration	1	
5	Accounting Review	2	Milani (1975); Heinle, Ross, and Saouma (2014)
6	The Journal of Management Accounting Research	1	J. L. Brown, Evans III, and Moser (2009)
7	Management Decision	2	Jones (1976); Kung, Huang, and Cheng (2013)
8	Advances in Accounting Behavioral Research	6	Chong and Bateman (2000); Dunk (2001); Chong, Eggleton, and Leong (2005a); Maiga (2005b); Wang and Hunton (2011); Kohlmeyer, Mahenthiran, Parker, and Sincich (2014)
9	Journal of Public Budgeting, Accounting & Financial Management	1	Mah'd (2020)
10	Asian Review of Accounting	6	Goodwin and Sethapokin (1996); Chun (1996); Gurd (1998); Leung and Chan (2001); Chong and Tak-Wing (2003); Cheng (2012)
11	Management Research News	1	Leach-López, Stammerjohan, and Lee (2009)
12	Accounting, Auditing & Accountability Journal	4	Lau, Low, and Eggleton (1997); Subramaniam and Mia (2001); J. Brown, Dillard, Hopper, Célérier, and Botey (2015); Jayasinghe, Adhikari, Carmel, and Sopanah (2020)
13	International Journal of Public Sector Management	2	Yahya, Ahmad, and Fatima (2008); Bartocci, Grossi, and Mauro (2019)
14	International Journal of Organizational Innovation	1	Su and Ni (2013)

No.	Journal	Article	
		Article	Researcher
15	Accounting	1	Murdayanti, Indriani, and Umaimah (2020)
16	The International Journal of Applied Science and Sustainable Development	1	Kepramareni, Pramesti, and Widiasih (2019)
17	International Journal of All Research Writings	1	Kamotho (2020)
18	The Journal of Human Resource Costing and Accounting	1	Sandalgaard, Bukh, and Poulsen (2011)
19	The Behavioral Research in Accounting	1	Wong-On-Wing, Guo, and Lui (2010)
20	Asia-Pacific Management Accounting Journal	1	K Chong and Strauss (2017)
21	The Global Journal of Contemporary Research in Accounting, Auditing, and Business Ethics	1	Abata (2014)
22	Hospitality Review	1	DeMicco and Dempsey (1988)
23	Decision Sciences	1	Chalos and Haka (1989)
24	The Research Journal of Finance and Accounting	1	Kewo (2014)
25	The Journal of Academic Administration in Higher Education	1	Simmons (2012)
26	The Journal of Applied Business Research	1	Kahar et al. (2016)
27	The Cross-Cultural Management: An International Journal	1	Leach-López, Stammerjohan, Lee, and Stammerjohan (2015)
28	Journal of Asian Business and Economic Studies	1	Nguyen, Evangelista, and Kieu (2019)
29	Journal of the Korea Convergence Society	1	Leem, Kim, and Choi (2017)
30	Global Academic Journal of Economics and Business	1	Khairullah (2020)
31	Procedia - Social and Behavioral Sciences	1	Hariyanti and Purnamasari (2015)
32	Procedia Engineering	1	Kamrowska-Zaluska (2016)
33	Pacific Accounting Review	1	V. Chong and K. M. Chong (2002)
34	The Russian Journal of Agricultural and Socio-Economic Sciences	1	Made and Agung (2018)
35	Accountancy Business and the Public Interest	1	Mohd Noor and Othman (2012)
36	Asia Pacific Management Review	1	Her, Shin, and Pae (2019)
37	Advances in Accounting	4	Chong (2002); Lau and Lim (2002); Chong, Eggleton, and Leong (2006); Maiga and Jacobs (2007)
38	Accounting, Organizations, and Society	13	Brownell (1983); Chenhall and Brownell (1988); Mia (1988); Dunk (1990); Harrison (1992); Dunk (1993); O'Connor (1995); Magner, Welker, and Campbell (1995); Shields and Shields (1998); Nouri and Parker (1998); Libby (1999); Bryer (2014); Douthit and Majerczyk (2019)
39	Management Accounting Research	3	Poon et al. (2001); Blay, Douthit, and Fulmer III (2019); Altenburger (2021)
40	The Advances in Accounting, incorporating Advances in International Accounting	1	Leach-López, Stammerjohan, and McNair (2008)



No.	Journal	Article	
		Article	Researcher
41	International Journal of Hospitality Management	1	Subramaniam, McManus, and Mia (2002)
42	Scandinavian Journal of Management	2	Belkaoui (1990); Dunk (1995)
43	The British Accounting Review	4	Dunk (1992); Chong, Eggleton, and Leong (2005b); Agbejule and Saarikoski (2006); Derfuss (2016)
44	The Critical Perspectives on Accounting	1	Nouri and Kyj (2008)
45	Journal of Business Research	1	Lau, Scully, and Lee (2018)
46	The International Journal of Accounting	1	Jermias and Setiawan (2008)
47	Journal of Accounting Literature	1	Brink, Coats, and Rankin (2018)

## Results And Discussion

### Results

A search of 47 journals has been conducted, as many as 25 journals indexed by Scopus (53%) and 22 journals not indexed by Scopus (47%). The distribution of 25 Scopus indexed journals can be grouped into Quartile 1 (Q1) as many as 17 journals (68%); Quartile 2 (Q2) as many as 4 journals (16%); Quartile 3 (Q3) as many as 3 journals (12%); and Quartile 4 (Q4) as many as 1 journal (4%). The number of articles that are not indexed by Scopus is 22 articles (23%) and as many as 75 articles are indexed by Scopus (77%). The distribution of 75 Scopus indexed articles consists of 41 Q1 articles (55%); 25 Q2 articles (33%); 3 Q3 articles (4%); and 6 Q4 articles (8%).

### Discussion

According to Dunk (1990) the association between PB and performance is influenced by the agreement on evaluation criteria. Furthermore, Dunk (1995) proves that interest in innovation affects participatory budgeting in relation to departmental performance. Participatory budgeting affects performance (Milani, 1975); (Chalos & Haka, 1989); (Lau et al., 1997); (Chen, 2001); (Quirin et al., 2004); (Agbejule & Saarikoski, 2006); (Yuen, 2007); (Yahya et al., 2008); (Leach-López et al., 2009); (Wong-On-Wing et al., 2010); (Mohd Noor & Othman, 2012); (Lau & Tan, 2012); (Abata, 2014); (Kewo, 2014); (Derfuss, 2016); (Kamotho, 2020); (Khairullah, 2020); (Mah'd, 2020); (Murdayanti et al., 2020).

Mia (1988) examined the contingent effect of managerial attitude and motivation to the participatory budgeting. It was concluded that the association between PB and performance was moderated by managerial attitudes and moderating motivation. The performance will improve significantly if participatory budgeting is supported by voice and explanation (Libby, 1999). According to Leung and Chan (2001), personality and compensation schemes moderate the association between PB and performance. Research by Jermias and Setiawan (2008) proves that hierarchical level is a contingent factor in the association between PB and performance. According to Cheng (2012), PB affects managerial performance moderated by the Broadscope Management Accounting System. According to Brownell (1982), PB can moderate the evaluative style of supervision and managerial performance. Meanwhile, Dunk (1993) concluded that PB cannot moderate job tension and performance.

According to Chenhall and Brownell (1988) and Goodwin and Sethapokin (1996), PB can increase participants' job satisfaction and performance with role ambiguity, due to the lack of clear information about their work roles. Dunk (1992), proved that the positive correlation of PB with job satisfaction depends on the managerial level. Goodwin and Sethapokin (1996), stated that PB was significantly correlated with job satisfaction. This is reinforced by further research by Chong (2002) using the structural equation modeling (SEM) approach. However, Leach-López et al. (2015) stated that PB has a negative effect to the job satisfaction. Chong and Bateman (2000), prove that there is a negative effect of PB on role ambiguity. However, role ambiguity as an intervening variable mediates the association between PB and managerial performance. Job satisfaction and performance can be increased by reducing role ambiguity. V. Chong and K. M.

Chong (2002) prove that PB independently does not affect feedback and performance. However, the association between PB and performance will be better, if there is higher feedback. Through a structural equation modeling (SEM) approach, V. K. Chong and K. M. Chong (2002) prove that budget goal commitment and job-relevant information can strengthen the association between PB and performance. PB (budget communication and budget influence) has a direct effect on a commitment to budget goals and has an indirect effect on managerial performance (Maiga, 2005a). According to Sandalgaard et al. (2011), PB affects commitment on budget goals. Nguyen et al. (2019), proves that commitment to budget goals can moderate the association between PB and performance.

Viewed from the cognitive effect, PB significantly affects job-relevant information, where participants share information during budget preparation (Kren, 2003) and (Chong et al., 2005a). In terms of the value attainment effect, PB has a positive effect on job satisfaction (Chong et al., 2005a). Chong et al. (2005b) examine the intensity of market competition in the association between PB with performance and job satisfaction. This research can prove that the higher the intensity of market competition, the higher the association between PB with performance and job satisfaction.

There is a direct effect of PB on budget adequacy and organizational commitment, which in turn will affect performance through two those intervening variables (Nouri & Parker, 1998). Research by Subramaniam and Mia (2001) proves that the manager's orientation towards innovation (value orientation towards innovation (VOI) affects the relationship connecting participatory budgeting and organizational commitment. Furthermore, according to Subramaniam et al. (2002), PB has a positive effect on organizational commitment. Meanwhile, Chong and Tak-Wing (2003) examine the intervening factor linking PB and performance. The results of his research prove that budget goal difficulty and budget goal commitment have an indirect effect on PB on performance. Likewise with Chong et al. (2006) and Mohd Noor and Othman (2012), concluded that the effect of PB on performance is an indirect influence through role ambiguity, organizational commitment, and job satisfaction. According to Hoque and Brosnan (2012), PB mediates the association between industrial relations risk and the use of budget. PB affects performance through goal acceptance. Likewise, job-relevant information mediates between PB and performance (Her et al., 2019).

PB affects budgetary slack (Kren, 2003); (Ahmad et al., 2003); (Su & Ni, 2013); (Leem et al., 2017); (Kepramareni et al., 2019). Maiga (2005b), uses agency theory and ethics to examine managers' moral justice as a moderating variable. The results showed that managers' moral justice moderated the effect of PB on budgetary slack. Likewise, a manager's ethical judgment moderates the association between PB and budgetary slack (Maiga & Jacobs, 2007). According to Kren and Maiga (2007), asymmetric information creates an indirect negative association between PB and budgetary slack. Honesty affects participants in budgeting so that it can reduce the practice of budgetary slack (Altenburger, 2021); (Blay et al., 2019). According to K Chong and Strauss (2017), the possibility of budgetary slack is low if PB, asymmetric information, and budget pressure are high. Made and Agung (2018), proves that corporate governance can moderate the association between PB and budgetary slack. Through PB experiments, Douthit and Majerczyk (2019) prove that the legitimacy of superiors will reduce the practice of budgetary slack.

PB affects job and budget satisfaction (Belkaoui, 1990). Viewed from the cultural dimensions of power distance and individualism between respondents in Australia and Singapore, Harrison (1992), concluded that participation affects the association between budget emphasis and job-related tension or job satisfaction. Meanwhile, according to O'Connor (1995) that power distance moderates the use of PB and performance evaluation at the organizational culture level to reduce role ambiguity and improve the association between superiors and subordinates. According to Frucot and White (2006) PB and managerial level have a direct positive effect on managerial performance and job satisfaction. Regarding power distance, according to Stammerjohan et al. (2015), can influence the association between PB and performance.

J. Brown et al. (2015), looks at the role of PB in political domination. In the practice of budgeting in government, according to Kahar et al. (2016), PB has a significant negative effect on budgetary slack, while PB has a positive effect on job satisfaction. Meanwhile, according to Bartocci et al. (2019) PB influences managerial logic and community building logic in addition to political logic. Furthermore, according to Kamrowska-Zaluska (2016) and Jayasinghe et al. (2020) PB is a form of local wisdom from community participation in the budget preparation process through a formal budgeting mechanism (Musrenbang). A study conducted by Yuliansyah and Khan (2017) on



public sector agencies proves that PB has a positive effect on trust, PB has a positive effect on 'voice' where participants are allowed to convey ideas during budget preparation, while PB does not effect on Self-Efficacy.

According to Chun (1996), every level of management wants a big role in PB. Meanwhile, according to Brink et al. (2018), there is a role for superiors in influencing the behavior of subordinates and influencing budgeting. In preparing the budget, meetings are needed to discuss the budget with the supervisor (Francis-Gladney et al., 2004).

PB has a strong positive effect on performance and job satisfaction, under certain leadership conditions (Brownell, 1983). Kohlmeyer et al. (2014) stated that leadership style affects PB. Further research by Kohlmeyer et al. (2014) proves that PB affects distributive justice and procedural justice (Lau & Tan, 2012). However, the effect of PB is not significant on organizational commitment (Kohlmeyer et al., 2014). Meanwhile, in previous research conducted by Lau and Lim (2002), that PB interacts with organizational justice, in this case procedural justice to affect managerial performance in situations of high budget pressure. PB has a positive effect on employee motivation, which means that employee involvement in the budgeting process will increase employee motivation to achieve organizational goals (DeMicco & Dempsey, 1988) and (Carolina, 2020). Dow et al. (2012) tested the dimensions of PB on motivation and satisfaction. The situational participation dimension does not have a direct influence on either motivation or satisfaction. Intrinsic involvement dimension has an effect on motivation and satisfaction. The influence dimension affects satisfaction but does not affect motivation.

Another thing, Bryer (2014) sees PB through an anthropological approach, where there is a reciprocal relationship between social levels of agency in wider associative actions, social levels of PB, and ontological movements.

## **Conclusions And Recommendations**

### **Conclusions**

The results of the analysis of 97 articles can be concluded that participatory budgeting is still interesting to study, because this budgeting method is better than the top-down method. Participatory budgeting research is still dominated by performance (managerial or organizational). Other variables that are a consequence of participatory budgeting include budgetary slack, job satisfaction, budget satisfaction, role ambiguity, job-relevant information, budget adequacy, organizational commitment, managerial logic, community development logic, political logic, trust, voice, distributive fairness, procedural fairness, and motivation.

Participatory budgeting affects performance with contingencies and mediation from; agreement on evaluation criteria, interest in innovation, managerial attitude, motivation, voice, compensation scheme, personality, Broadscope Management Accounting System, hierarchical level, role ambiguity, managerial level, budget goal commitment, job-relevant information, the intensity of market competition, budget goal difficulty, organization commitment, goal acceptance, job satisfaction. While participatory budgeting affects budgetary slack with contingencies and mediation from; manager's moral justice, manager's ethical judgment, asymmetric information, honesty, budget pressure, legitimacy, and corporate governance.

### **Recommendations**

This research has the limitation of only reviewing 97 articles related to participatory budgeting so it is very possible that the analysis presented is not in-depth. Therefore, the researcher recommends more articles that can be reviewed so that can be found the factors that affect participatory budgeting and other factors that can be influenced by participatory budgeting.

## **References**

- Abata, M. A. (2014). Participative budgeting and managerial performance in the Nigerian food products sector. *Global Journal of Contemporary Research in Accounting, Auditing and Business Ethics (GJCRA)*, 1(3), 148-167.
- Agbejule, A., & Saarikoski, L. (2006). The effect of cost management knowledge on the relationship between budgetary participation and managerial performance. *The British Accounting Review*, 38(4), 427-440.
- Ahmad, N. N. N., Sulaiman, M., & Alwi, N. M. (2003). Are budgets useful? A survey of Malaysian companies. *Managerial Auditing Journal*.
- Altenburger, M. (2021). Mood and honesty in budget reporting. *Management Accounting Research*, 50, 100707.
- Banks, A., & Giliberti, J. (2008). *Budgeting*: McGraw-Hill Higher Education.
- Bartocci, L., Grossi, G., & Mauro, S. G. (2019). Towards a hybrid logic of participatory budgeting. *International Journal of Public Sector Management*.
- Belkaoui, A. (1990). Leadership style, dimensions of superior's upward influence, and participative budgeting. *Scandinavian Journal of Management*, 6(3), 217-230.
- Blay, A., Douthit, J., & Fulmer III, B. (2019). Why don't people lie? Negative affect intensity and preferences for honesty in budgetary reporting. *Management Accounting Research*, 42, 56-65.
- Brink, A. G., Coats, J. C., & Rankin, F. W. (2018). Who's the boss? The economic and behavioral implications of various characterizations of the superior in participative budgeting research. *Journal of Accounting Literature*, 41, 89-105.
- Brown, J., Dillard, J., Hopper, T., Célérier, L., & Botey, L. E. C. (2015). Participatory budgeting at a community level in Porto Alegre: a Bourdieusian interpretation. *Accounting, Auditing & Accountability Journal*.
- Brown, J. L., Evans III, J. H., & Moser, D. V. (2009). Agency theory and participative budgeting experiments. *Journal of Management Accounting Research*, 21(1), 317-345.
- Brownell, P. (1982). The role of accounting data in performance evaluation, budgetary participation, and organizational effectiveness. *Journal of accounting research*, 12-27.
- Brownell, P. (1983). Leadership style, budgetary participation, and managerial behavior. *Accounting, Organizations and Society*, 8(4), 307-321.
- Bryer, A. R. (2014). Participation in budgeting: A critical anthropological approach. *Accounting, Organizations and Society*, 39(7), 511-530.
- Carolina, Y. (2020). Participative Budgeting, Employee Motivation and Budgetary Slack in Private Sector in Indonesia. *Jurnal ASET (Akuntansi Riset)*, 12(2), 346-356.
- Chalos, P., & Haka, S. (1989). Participative budgeting and managerial performance. *Decision Sciences*, 20(2), 334-347.
- Chen, C. C.-H. (2001). *Slack and performance in group participative budgeting: the effects of individual and group performance feedback and task interdependence*: University of Kentucky.
- Cheng, M. T. (2012). The joint effect of budgetary participation and broad-scope management accounting systems on management performance. *Asian Review of Accounting*.
- Chenhall, R. H., & Brownell, P. (1988). The effect of participative budgeting on job satisfaction and performance: Role ambiguity as an intervening variable. *Accounting, Organizations and Society*, 13(3), 225-233.
- Chong, V., & Chong, K. M. (2002). The role of feedback on the relationship between budgetary participation and performance. *Pacific Accounting Review*.
- Chong, V. K. (2002). A note on testing a model of cognitive budgetary participation processes using a structural equation modeling approach. *Advances in Accounting*, 19, 27-51.
- Chong, V. K., & Bateman, D. (2000). The effect of role stress on budgetary participation and job satisfaction-performance linkages: A test of two different models. In *Advances in Accounting Behavioral Research*: Emerald Group Publishing Limited.
- Chong, V. K., & Chong, K. M. (2002). Budget goal commitment and informational effects of budget participation on performance: A structural equation modeling approach. *Behavioral Research in Accounting*, 14(1), 65-86.
- Chong, V. K., Eggleton, I. R., & Leong, M. K. (2005a). The effects of value attainment and cognitive roles of budgetary participation on job performance. In *Advances in Accounting Behavioral Research*: Emerald Group Publishing Limited.

- Chong, V. K., Eggleton, I. R., & Leong, M. K. (2005b). The impact of market competition and budgetary participation on performance and job satisfaction: a research note. *The British Accounting Review*, 37(1), 115-133.
- Chong, V. K., Eggleton, I. R., & Leong, M. K. (2006). The multiple roles of participative budgeting on job performance. *Advances in Accounting*, 22, 67-95.
- Chong, V. K., & Tak-Wing, S. L. (2003). Testing a model of the motivational role of budgetary participation on job performance: a goal-setting theory analysis. *Asian Review of Accounting*.
- Chun, L. S. (1996). Views of Malaysian User-Groups to the Role of Budget, Budget Pressure, and Participation. *Asian Review of Accounting*.
- DeMicco, F. J., & Dempsey, S. J. (1988). Participative Budgeting and Participant Motivation: A Review of the Literature. *Hospitality Review*, 6(1), 9.
- Derfuss, K. (2016). Reconsidering the participative budgeting–performance relation: A meta-analysis regarding the impact of the level of analysis, sample selection, measurement, and industry influences. *The British Accounting Review*, 48(1), 17-37.
- Douthit, J., & Majerczyk, M. (2019). Subordinate perceptions of the superior and agency costs: Theory and evidence. *Accounting, Organizations and Society*, 78, 101057.
- Dow, K. E., Watson, M. W., Greenberg, P. S., & Greenberg, R. H. (2012). Understanding participation: Situational participation, intrinsic involvement, and influence. In *Advances in Management Accounting*: Emerald Group Publishing Limited.
- Dunk, A. S. (1990). Budgetary participation, agreement on evaluation criteria and managerial performance: a research note. *Accounting, Organizations and Society*, 15(3), 171-178.
- Dunk, A. S. (1992). The effects of managerial level on the relationship between budgetary participation and job satisfaction. *The British Accounting Review*, 24(3), 207-218.
- Dunk, A. S. (1993). The effects of job-related tension on managerial performance in participative budgetary settings. *Accounting, Organizations and Society*, 18(7-8), 575-585.
- Dunk, A. S. (1995). The joint effect of participative budgeting and managerial interest in innovation on departmental performance. *Scandinavian Journal of Management*, 11(1), 75-85.
- Dunk, A. S. (2001). Behavioral research in management accounting: The past, present, and future. In *Advances in accounting behavioral research*: Emerald Group Publishing Limited.
- Francis-Gladney, L., Little, H. T., Magner, N. R., & Welker, R. B. (2004). DOES ORGANIZATION-MANDATED BUDGETARY INVOLVEMENT ENHANCE MANAGERS' BUDGETARY COMMUNICATION WITH THEIR SUPERVISOR? In *Advances in Management Accounting*: Emerald Group Publishing Limited.
- Frucot, V., & White, S. (2006). Managerial levels and the effects of budgetary participation on managers. *Managerial Auditing Journal*.
- Goodwin, D., & Sethapokin, S. (1996). The impact of cultural influences on the relationship between budgetary participation, role stress, and job satisfaction. *Asian Review of Accounting*.
- Greenberg, P. S., Greenberg, R. H., & Nouri, H. (1994). Participative budgeting: a meta-analytic examination of methodological moderators. *Journal of Accounting Literature*, 13, 117.
- Gurd, B. (1998). Cultural effects of budgetary participation: Indonesian evidence. *Asian Review of Accounting*.
- Hansen, D. R., & Mowen, M. M. (2007). Managerial accounting. *Oklahoma: Thomson, South-Western*.
- Hariyanti, W., & Purnamasari, P. (2015). Pluriform motivation as antecedent and its relationships to budgeting participation and managerial performance (Empirical Study on Manufacturing Companies listed on Indonesian Stock Exchange). *Procedia-Social and Behavioral Sciences*, 211, 836-843.
- Harrison, G. L. (1992). The cross-cultural generalizability of the relation between participation, budget emphasis, and job-related attitudes. *Accounting, Organizations and Society*, 17(1), 1-15.
- Heinle, M. S., Ross, N., & Saouma, R. E. (2014). A theory of participative budgeting. *The accounting review*, 89(3), 1025-1050.
- Her, Y.-W., Shin, H., & Pae, S. (2019). A multigroup SEM analysis of moderating role of task uncertainty on budgetary participation-performance relationship: Evidence from Korea. *Asia Pacific Management Review*, 24(2), 140-153.

- Hesford, J. W., Lee, S.-H. S., Van der Stede, W. A., & Young, S. M. (2006). Management accounting: a bibliographic study. *Handbooks of management accounting research*, 1, 3-26.
- Hilton, R. W., & Platt, D. E. (2014). *Managerial accounting: creating value in a dynamic business environment*: McGraw-Hill/Irwin New York.
- Hoque, Z., & Brosnan, P. (2012). Industrial relations, budgetary participation, and budget use: An empirical study. In *Advances in Management Accounting*: Emerald Group Publishing Limited.
- Horngren, C. T. (2009). *Cost accounting: A managerial emphasis*, 13/e: Pearson Education India.
- Ishak, A. I.-M., & Ikhsan, A. (2008). Akuntansi Keperilakuan. *Salemba Empat, Jakarta*.
- Jackson, S., Sawyers, R., & Jenkins, G. (2008). *Managerial accounting: A focus on ethical decision making*: Cengage Learning.
- Jayasinghe, K., Adhikari, P., Carmel, S., & Sopanah, A. (2020). Multiple rationalities of participatory budgeting in indigenous communities: evidence from Indonesia. *Accounting, Auditing & Accountability Journal*.
- Jermias, J., & Setiawan, T. (2008). The moderating effects of hierarchy and control systems on the relationship between budgetary participation and performance. *The International Journal of Accounting*, 43(3), 268-292.
- Jones, D. (1976). Behavioral aspects of management accounting. *Management Decision*.
- K Chong, V., & Strauss, R. (2017). Participative budgeting: the effects of budget emphasis, information asymmetry and procedural justice on slack-additional evidence. *Asia-Pacific Management Accounting Journal (APMAJ)*, 12(1), 181-220.
- Kahar, S. H., Rohman, A., & Chariri, A. (2016). Participative budgeting, budgetary slack, and job satisfaction in the public sector. *Journal of Applied Business Research (JABR)*, 32(6), 1663-1674.
- Kamotho, D. W. (2020). The application of participative budgeting as a tool for improving job performance in an institution of higher learning. *International Journal Of All Research Writings*, 2(12), 25-41.
- Kamrowska-Zaluska, D. (2016). Participatory budgeting in Poland—Missing link in the urban regeneration process. *Procedia Engineering*, 161, 1996-2000.
- Kepramareni, P., Pramesti, I. G. A. A., & Widiasih, S. (2019). EFFECT OF PARTICIPATIVE BUDGETING ON BUDGETARY SLACK WITH ASYMMETRY INFORMATION, LEADERSHIP STYLE, AND ORGANIZATIONAL COMMITMENT AS MODERATION VARIABLES. *International Journal of Applied Science and Sustainable Development (IJASSD)*, 1(1), 1-9.
- Kewo, C. L. (2014). The Effect of Participative Budgeting, Budget Goal Clarity and Internal Control Implementation on Managerial Performance. *Research Journal of Finance and Accounting*, 5(12), 81-87.
- Khairullah, A. (2020). The Effect of Participative Budgeting, Performance Measurement System, and Compensation of Managerial Performance in Pt. Aceh Sharia Bank, Aceh, Indonesia. *J Econ Buss*, 2, 47-51.
- Kohlmeyer, J. M., Mahenthiran, S., Parker, R. J., & Sincich, T. (2014). Leadership, budget participation, budgetary fairness, and organizational commitment. In *Advances in accounting behavioral research*: Emerald Group Publishing Limited.
- Kren, L. (2003). Effects of uncertainty, participation, and control system monitoring on the propensity to create budget slack and actual budget slack created. In *Advances in Management Accounting*: Emerald Group Publishing Limited.
- Kren, L., & Maiga, A. (2007). The intervening effect of information asymmetry on budget participation and segment slack. In *Advances in Management Accounting*: Emerald Group Publishing Limited.
- Kung, F. H., Huang, C. L., & Cheng, C. L. (2013). An examination of the relationships among budget emphasis, budget planning models, and performance. *Management Decision*.
- Lau, C. M., & Lim, E. W. (2002). The effects of procedural justice and evaluative styles on the relationship between budgetary participation and performance. *Advances in Accounting*, 19, 139-160.
- Lau, C. M., Low, L. C., & Eggleton, I. R. (1997). The interactive effect of budget emphasis, participation and task difficulty on managerial performance: a cross-cultural study. *Accounting, Auditing & Accountability Journal*.
- Lau, C. M., Scully, G., & Lee, A. (2018). The effects of organizational politics on employee motivations to participate in target setting and employee budgetary participation. *Journal of Business Research*, 90, 247-259.



- Lau, C. M., & Tan, S. L. (2012). Budget Targets as performance measures: the mediating role of participation and procedural fairness. In *Advances in Management Accounting*: Emerald Group Publishing Limited.
- Leach-López, M. A., Stammerjohan, W. W., Lee, E., & Stammerjohan, C. A. (2015). Relationship of budget participation conflict and job performance of South Korean managers. *Cross-Cultural Management*.
- Leach-López, M. A., Stammerjohan, W. W., & McNair, F. M. (2008). Effects of budgetary participation conflict on job performance of Mexican and US managers. *Advances in Accounting*, 24(1), 49-64.
- Leach-López, M. A., Stammerjohan, W. W., & Lee, K. S. (2009). Budget participation and job performance of South Korean managers mediated by job satisfaction and job-relevant information. *Management Research News*.
- Leem, T.-J., Kim, B.-K., & Choi, H.-J. (2017). The Effect of Authentic Leadership on Relation Between Participative Budgeting and Budgetary Slack. *Journal of the Korea Convergence Society*, 8(11), 343-352.
- Leung, S. T., & Chan, S. Y. (2001). The Moderating Effects of Personality and Compensation Schemes on the Budgetary Participation-Performance Relationship. *Asian Review of Accounting*.
- Libby, T. (1999). The influence of voice and explanation on performance in a participative budgeting setting. *Accounting, Organizations and Society*, 24(2), 125-137.
- Made, D. P. I. G. A., & Agung, U. I. G. K. (2018). THE INFLUENCE OF PARTICIPATIVE BUDGETING ON BUDGETARY SLACK\WITH LOCAL CULTURE AND CORPORATE GOVERNANCE AS THE MODERATORS: AN EMPIRICAL STUDY ON RURAL BANKS (BPRS) IN BALI. *Russian Journal of Agricultural and Socio-Economic Sciences*, 78(6).
- Magner, N., Welker, R. B., & Campbell, T. L. (1995). The interactive effect of budgetary participation and budget favorability on attitudes toward budgetary decision-makers: a research note. *Accounting, Organizations and Society*, 20(7-8), 611-618.
- Mah'd, O. (2020). Bottom-up rather than top-down: evidence from Middle Eastern and North African educational institutions. *Journal of Public Budgeting, Accounting & Financial Management*.
- Mahlendorf, M. D., Schäffer, U., & Skiba, O. (2015). Antecedents of Participative Budgeting—A Review of Empirical Evidence. *Advances in Management Accounting*.
- Maiga, A. S. (2005a). Antecedents and consequences of budget participation. In *Advances in Management Accounting*: Emerald Group Publishing Limited.
- Maiga, A. S. (2005b). The effect of manager's moral equity on the relationship between budget participation and propensity to create slack: A research note. In *Advances in Accounting Behavioral Research*: Emerald Group Publishing Limited.
- Maiga, A. S., & Jacobs, F. A. (2007). The moderating effect of manager's ethical judgment on the relationship between budget participation and budget slack. *Advances in Accounting*, 23, 113-145.
- Mia, L. (1988). Managerial attitude, motivation, and the effectiveness of budget participation. *Accounting, Organizations and Society*, 13(5), 465-475.
- Milani, K. (1975). The relationship of participation in budget-setting to industrial supervisor performance and attitudes: a field study. *The accounting review*, 50(2), 274-284.
- Mohd Noor, I. H., & Othman, R. (2012). Budgetary participation: How it affects performance and commitment. *Accountancy Business and the Public Interest*.
- Murdayanti, Y., Indriani, S., & Umaimah, W. (2020). Determinants of participative budgeting and its implication on managerial performance. *Accounting*, 6(7), 1305-1312.
- Nguyen, N. P., Evangelista, F., & Kieu, T. A. (2019). The contingent roles of perceived budget fairness, budget goal commitment, and vertical information sharing in driving work performance. *Journal of Asian Business and Economic Studies*.
- Nouri, H., & Kyj, L. (2008). The effect of performance feedback on prior budgetary participative research using survey methodology: An empirical study. *Critical Perspectives on Accounting*, 19(8), 1431-1453.
- Nouri, H., & Parker, R. J. (1998). The relationship between budget participation and job performance: the roles of budget adequacy and organizational commitment. *Accounting, Organizations and Society*, 23(5-6), 467-483.



- O'Connor, N. G. (1995). The influence of organizational culture on the usefulness of budget participation by Singaporean-Chinese managers. *Accounting, Organizations and Society*, 20(5), 383-403.
- Oliver, M. S., & Horngren, C. T. (2010). *Managerial accounting*: Prentice-Hall.
- Parker, R. J., Kohlmeyer, J. M., Mahenthiran, S., & Sincich, T. (2014). Procedural justice and information sharing during the budgeting process. In *Advances in Management Accounting*: Emerald Group Publishing Limited.
- Poon, M., Pike, R., & Tjosvold, D. (2001). Budget participation, goal interdependence and controversy: A study of a Chinese public utility. *Management Accounting Research*, 12(1), 101-118.
- Quirin, J. J., O'Bryan, D., & Donnelly, D. P. (2004). A nomological framework of budgetary participation and performance: a structural equation analysis approach. In *Advances in Management Accounting*: Emerald Group Publishing Limited.
- Rahayu, S., & Rachman, A. A. (2013). Penyusunan Anggaran. *Edisi Pertama. Graha Ilmu: Yogyakarta*.
- Sandgaard, N., Bukh, P. N., & Poulsen, C. S. (2011). The interaction between motivational disposition and participative budgeting: Evidence from a bank. *Journal of Human Resource Costing & Accounting*.
- Shields, J. F., & Shields, M. D. (1998). Antecedents of participative budgeting. *Accounting, Organizations and Society*, 23(1), 49-76.
- Siegel, G., & Ramanauskas-Marconi, H. (1989). *Behavioral accounting*: Thomson South-Western.
- Simmons, C. V. (2012). Participative Budgeting, Budget Evaluation, and Organizational Trust in Post-Secondary Educational Institutions in Canada. *Journal of Academic Administration in Higher Education*, 8(2), 41-53.
- Stammerjohan, W. W., Leach, M. A., & Stammerjohan, C. A. (2015). The moderating effects of power distance on the budgetary participation-performance relationship. In *Advances in Management Accounting*: Emerald Group Publishing Limited.
- Su, C.-C., & Ni, F.-Y. (2013). Budgetary participation and slack on the theory of planned behavior. *International Journal of Organizational Innovation (Online)*, 5(4), 91.
- Subramaniam, N., McManus, L., & Mia, L. (2002). Enhancing hotel managers' organizational commitment: an investigation of the impact of structure, need for achievement and participative budgeting. *International Journal of Hospitality Management*, 21(4), 303-320.
- Subramaniam, N., & Mia, L. (2001). The relation between decentralized structure, budgetary participation, and organizational commitment. *Accounting, Auditing & Accountability Journal*.
- Wang, Z., & Hunton, J. E. (2011). The Effect of Congruence between Cultural Time Orientation and Budget Planning Horizon on Employees' Satisfaction with Participative Budgeting. In *Advances in accounting behavioral research*: Emerald Group Publishing Limited.
- Wheelen, T. L., Hunger, J. D., Hoffman, A. N., & Bamford, C. E. (2017). *Strategic management and business policy*: Pearson Boston, MA.
- Wong-On-Wing, B., Guo, L., & Lui, G. (2010). Intrinsic and extrinsic motivation and participation in budgeting: Antecedents and consequences. *Behavioral Research in Accounting*, 22(2), 133-153.
- Yahya, M. N., Ahmad, N. N. N., & Fatima, A. H. (2008). Budgetary participation and performance: some Malaysian evidence. *International Journal of Public Sector Management*.
- Yuen, D. (2007). Antecedents of budgetary participation: enhancing employees' job performance. *Managerial Auditing Journal*.
- Yuliansyah, Y., & Khan, A. A. (2017). A revisit of the participative budgeting and employees' self-efficacy interrelationship-empirical evidence from Indonesia's public sector. *International Review of Public Administration*, 22(3), 213-230.
- Yuwono, S. (2005). *Penganggaran sektor publik*: Bayumedia Pub.