

The Management Accountant in Budgetary Process, Employees' Motivation and Productivity: The Nigerian Case

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Abstract

The management accountants' view of human nature and his preferred style of leadership (autocratic or participatory) will determine to a great extent the nature of the budget. It should be stressed that the employees of business organizations will react negatively to the authoritarian (autocratic) accountant's budget but the participatory budget prepared by the democratic accountant will boost organizational effectiveness. While conceding the fact that certain settings may require a certain degree of autocratic method of budget preparation, the writer submits that empirical evidence are in support of the fact that in a majority of cases, the participatory method of budget preparation produces better results as far as the effectiveness and efficiency of organizations are concerned. In total, the unconcerned attitude of management accountants towards current research in budgetary theory and practice, the falling standard of employees' morale and motivation, the declining productivity in Nigerian firms, the magnitude of corruption in the country and the economic depression that Nigeria is facing today have raised concern. Participatory budgetary process is a panacea. The paper hereby submits that employees' motivation will be enhanced and productivity in Nigerian firms will increase and the organizations will be more effective and efficient if participatory budgetary process is adopted.

Keywords: Budgetary Process, Morale, productivity, Motivation

1.0 INTRODUCTION

Accounting has been associated with the development of the modern business organizations. An examination of accounting literature, however, suggests that despite the steadily flow of accounting articles and texts incorporating the words "Management" and "Decision" in their titles, the management accountants have been relatively unconcerned with current research in organization theory. Although the past few years had witnessed the beginning of an effort to bridge this gap, much still remain to be done (Ogunnika, 1984). An understanding of behavioural theories is relevant to the development of Management Accounting theory and Practice and there is a significant attempt to discuss the influence of budgetary process on the motivation and performance of employees in business organizations.

The budget is of relative importance in the realization of the goals of any company. For this to be successful, the choice of information for the budget is crucial. The management accountants in most organizations are saddled with the responsibility of preparing the company's annual budget and their choice of information system is believed to be influenced by two factors viz:

- (a) What he (the management accountant) thinks his role should be in the company. Is he to aid management to maximize profit only or is he to provide information and serve as communication medium within the organization.
- (b) His conception of human nature and his value system concerning the morale and motivation of employees in the organization (Louder back and Hirsch, 1995).

Based on the two factors highlighted above, two distinctive types of management accountants are identified namely.

- (i) The autocratic (authoritarian) management accountant.
- (ii) The democratic (humanistic) management accountant.

The autocratic management accountants are the accountants possessing the bureaucratic (pyramidal) value system. Such accountants definitely think that economic forces are the only motivators of employees (Horngren and Foster, 1997). They think that the aim of management is only to maximize the profits of the firm regardless of the effects on the employees. Based on this, the autocratic management accountant believes that his role in the company is only to aid management in the process of profit maximization for supplying information to the management and should be the type of information which will enable management take a line of action that ensures profit maximization for the company irrespective of the negative cost to the employees.

On the other pedal of the value system are the management accountants who hold the humanistic or participatory view. Such management accountants are democratic and they tend to think that monetary or economic forces are not the only motivators for performance. They hold that employees are being motivated by a variety of needs which may be social, psychological, physiological, or economic. In giving information to management for the budget, such accountants prefer the information takes the human angles into accounts. A democratic accountant sees his work in the company as to provide information and he serves as a communication

medium within the organization.

Some problems of 21st Century manufacturing firms in developing nations have been highlighted. Poor budgetary process is identified with declining morale, decreased motivation and low productivity. Autocratic budgetary process raises anxiety. Such closed and secret budgetary process will encourage workers' dissatisfaction on the job. Lack of goal – congruence is inevitable in organizations with poor budgetary process. Repressive nature of unilaterally prepared budget makes the employee to believe that the budget maker is thinking very low of him. The affected employee looks frustrated and regresses. Consequently employees' morale is dampened.

The pressure from budget brings increase in tension, resentment and fears amongst employees and, therefore, creates conditions negative to organizational goal. Nigerian firms in the 21st century are characterized by organizational conflicts, inter-departmental strife, frequent quarrels among the employees, fraud and other social vices, tension, resentment, mistrust and fear among the employees and other dysfunctional attitudes which are detrimental to productivity and overall goal achievement.

This paper seeks to portray the following:

- (a) that the success of budgetary process depends on the manner in which the budget is prepared.
- (b) that the 21st Century management accountant has significant role to play in the budgetary process relative to employees' motivation and productivity in companies.
- (c) that in developing nations (Nigeria inclusive), the morale, motivation and productivity of employees will be enhanced if budgeting process is participatory.

1.1. The basic views of organizational behaviour

According to Skinner and Ivancevich (1992), two value systems (basic views of organizational behaviour) are identified:

- (a) Traditional views of human behaviour
- (b) Modern views of human behaviour

These two views represent the assumptions held by management accountants on what motivates employees.

1.1.1 Traditional views of human behaviour

At this extreme end are the management accountants who believe that employees are motivated by monetary reward or economic forces (Louderback and Hirsch, 1995). Such management accountants built on the foundation laid by Adam Smith, Frederick Taylor and subsequent traditionalists (traditional theorists). According to this school of thought, employees are motivated by forces, which the managers (including the management accountants) cannot control. This school of thought believes that the employees need be coerced by authoritarian power. In such school belong the management accountants who believe that budget should be used as pressure device (Fremgen, 1986).

In his paper titled "Human Problems with the Budget", Agyris detected this in such managers' responses of some of his questions in his research when some declared:

"I think there is a definite need for more pressure (through the budget). People have to be needled a bit. Man is inherently lazy, and if we could only increase the pressure, I think the budget system would be more effective (Hopwood, 1983)".

The traditional school of thought traces its arsis to the beliefs of the classical economists most especially Adam Smith. In his enquiries into the "Origin of the wealth of Nations" Smith recommended that a method must be devised to make employees' produce more. He believed that he had found this method in his concept of "Division of Labour" a method that sentenced the unfortunate employee to a perpetual system of monotonous and repetitive work process. Smith believed that this will satisfy the employees' and managers' joint interest which he identified as "Increased money". Adam Smith identified economic forces as the chief motivator of human behaviour (Cascio, 1996). Frederick Taylor built on this foundation in his "Scientific Management Theory". He saw human beings as being essentially inefficient and wasteful. He believed that workers are generally lazy and not ready to work. According to Taylor, management should control this inefficiency and laziness in order to realize what he believes to be the only organizational goal: profit maximization (Bittel et al, 1994).

In line with this background, those who hold the traditional (autocratic) view believe that the function of the management accountant is to aid management in the process of profit maximization only – the view which permits management to identify and correct undesirable performance in the organization (Thomas, 1992).

1.1.2 Modern view of human behaviour

At this other extreme end are the management accountants who hold the modern (humanistic) views of human

behaviour. This is the second school of thought, which believes that organization participants (employees) are motivated by a wide variety of needs and drives (physiological, economic, social or psychological). These needs are also different from individual to individual (Drucker, 1984). This school of thought recognizes the human aspect of motivation. Its intellectual origin is traced to Elton Mayo and his human relations approach to company employees. Mayo believed that the most significant factor affecting organizational productivity was found to be interpersonal relationship that are developed on the job and not just the pay and working conditions. He emphasized the productivity of a participating member of a congenial cohesive work group as found in his Hawthorn experiment (Bateman and Zethaml, 1990).

Management accountants that hold the humanistic view believe that budget should not be used as a pressure instrument. Such accountants believe that budget should not be a device that comes from the hands of an authoritarian management for the use of the subordinates. Every member of the organization should be given a chance to contribute in the budget preparation process (Lucey, 1998). Employees should be consulted as to what will be their advice when the organization goal incorporated in the budget is being planned. This is the participatory system of budgeting (Dopuch et al, 1987).

In his accounting literature, Tosi (1984) asserts that accountants who hold the modern (humanistic) view are in support of the fact that management accounting process is an information system whose major purpose is to provide the various levels of management with data which will facilitate the decision making function of planning and controlling and to serve as a communication medium within an organization. Such management accountants believe that they should supply the various levels of the company with appropriate information aimed at facilitating advisory functions toward the accomplishment of overall organizational goal(s).

1.2 Basic views and associated theories

Theories have created the typology of management accountants that hold either of the basic views of organizational behaviour. Douglas Macgregor classified them within the framework of Theory X and Theory Y (Tosi, 1984). According to Macgregor, the assumptions of these theories correspond to the views of some management accountants.

The assumption that underlie Theory X is that most people (employees) prefer to be directed and are not interested in assuming responsibility. More also, such employees are motivated by money, fringe benefits, and the threat to punishment (Wilson and Chua, 1984). This is the view of an authoritarian management accountant (budget maker). Such accountant is a budget maker who believes that the budget should be used as a club. He is a management accountant who holds that the budget should be prepared in such a manner as to allow monetary reward for those who meet its requirements and also a punishment for those who fail to meet it. Decision makers who imbibe Theory X attempt to structure, control and closely supervise their employees with strong emphasis on the implementation of the budget at whatever cost (Louderback and Hirsch, 1995).

In opposition to Theory X is the Theory Y category which states that people (employees) can be basically self directed and creative at work if properly motivated (Cascio, 1996).

1.3 Motivation

Motivation is one of the benefits derived from the budgetary process (Horngren and Foster, 1997) It refers to forces that energize, direct and sustain a person's efforts (Bateman and Zeithaml, 1990). It connotes that aspect of the budgetary process, which is concerned with giving the employees a reason to do the job and put forth their best performance. Thus management become concerned about motivation when employees exhibit productivity problems, a lack of success, reduced commitment to quality and resistance to management (Skinner and Ivancevich, 1998).

1.4 Budgetary process

Budgetary process is the means by which planning information is systematically gathered and plans are developed, communicated and implemented (Chatfield and Neilson, 1989). It comprises of budgetary planning and budgetary control (Lucey, 1998). The concern of this writer is on budgetary planning otherwise referred to as short term tactical planning. Budgetary planning is the process of preparing detailed short term (usually one year) plans for the functions, activities and departments of the organization, thus converting long term corporate plan into action (Horngren and foster, 1997). The writer of this accounting literature is specifically concerned with the motivation function of budgetary planning.

1.5 Budgeting and budgets

Budgeting is described as a means of co-ordinating the combined intelligence of an entire organization into a plan of action based on past performance and governed by rational judgement of factors that will influence the course of business in the future (Rayburn, 1983). It is the act of preparing budget (Garrison, 1991). Thus, a budget is described by Horngren and foster (1997) as a quantitative expression of a plan of action and an aid to

co-ordination and implementation. It is portrayed as a formal statement of management's expectations concerning outputs, costs and other financial transactions of the firm for a given time period (Dopuch et al, 1987).

1.6 Autocratic budgeting and budgets

Autocratic budgeting is the act of preparing budget in such a manner that allows monetary reward for those who meet its requirements and punishment for those who fail to meet it. It is the outgrowth of traditional behavioural assumptions and associated theories (Louderback and Hirsch, 1995). Garrison (1991) describes autocratic budget as a budget forced on subordinate managers from above. Many writers have highlighted the different motivational results on organizational behaviour of autocratic budget to include interdepartmental anxiety, conflicts, withholding of useful information from peers, resentments and ill-will, low productivity, tension and fear amongst employees. The budgeting system has a demotivating effect (Lucey, 1998).

1.7 Participatory budgeting and budgets

Rayburn (1983) describes participatory budgeting as the practice of allowing individuals who are accountable for activities and performance under a budget to participate in the decisions by which that budget is established. It involves the upward and horizontal flows of forecasts, plans and other information. It is self imposed budgeting (Garrison, 1991). It connotes participative management strategy approach to budget preparation.

Participatory budget is thus, the outgrowth of modern behavioural assumptions. It connotes a financial plan which we have the participation of all levels of the organization. Therefore no secrecy is built around allocations to any department in the company. A high degree of participation is conducive to better morale and greater initiative. The most successful budgets are those that permit managers with responsibility over cost control to prepare their own budget estimates (Garrison, 1991).

The crucial problem in budgeting is acceptance of the budgets by employees. To enhance motivation, acceptance by employees, concerned of their budgets and the level of performance contained in the budget is absolutely vital (Lucey 1998). There is a strong and positive relationship between participation and job satisfaction. The budget influence on motivation may be greater and positive if the budget is not imposed but accepted (Horngren and foster, 1997).

1.8 The budget as pressure instrument

Another popular assumption among management accountants (budget makers) who hold autocratic view is that budget can be used as pressure device to increase efficiency of performance. In his empirical study. Agyris uncovered the pressure device used by budget makers who hold autocratic view. He found that such budget makers used the budget as club because of their belief that employees are basically or inherently lazy (Ogunniha, 1984).

More problems are created when the employees themselves understand and learn about the management assumption. The more pressure a budget brings, the less the level of motivation and resulting productivity. This stems from the fact that the repressive nature of the budget makes the employee to believe that the decision maker (budget maker) is thinking very low of him. Such an employee feels frustrated and regresses. The repressive nature of the budget brings conditions negative to motivation and overall goal achievement.

2.0 THE NIGERIAN CASE

This paper is concerned with the implications of the foregoing review to Nigerian organizations. The question is significant in view of the serious economic depression Nigeria is facing in recent years. The production capacity of Nigerian employees and resources is underutilized. The Nigeria Economy remains an import dependent economy till today. Nigeria needs a quick recovery and hence, requires the maximum productivity of its members. The budget maker (management accountant) believes that autocratic budget is the answer. His belief can be reinforced by observation of what is going on in Nigerian society in recent times. The view of Nigerians is autocratic.

Nigerians are seen and treated as "highly indisciplined". It was this ill notion that prompted even the government of Nigeria in 1984 to wage a whole war against the indisciplined Nigerians (WAI-War Against Indiscipline). The treatment of Nigerians by law enforcement agents portray the fact that the view of human nature held by Nigerian authorities is autocratic. The soldiers (especially the privates and recruits) enjoy beating the innocent public members who failed to queue up for essential commodities (1985 – 1986). Mobile policemen use horse tail to beat erring motorists in public to instill discipline in them. Physical and corporal punishments are meted out to suspects or cell inmates to elicit information. Consequently, in most Nigerian firms autocratic budgets are seen as the answer. Such budgets are likened to the command of the superior that is binding on the inferior whatever the belief of the subordinate might be. The notion of the superior is that his subordinates or other employees are not rational because once you begin to intimate them on your moves and

treat them as important; they feel “too big” and their productivity falls.

The writer submits that the actual cause of decreased motivation and low productivity in Nigeria has not been really examined. Business firms however hide behind the conventional theories of motivation to accuse the poor employees of indiscipline in justification of their autocratic budgets. Empirical writers have traced this elsewhere to be the product of the Nigerian National Ideology (Ogunnika, 1984).

Autocratic budget has been one of the factors contributing to low productivity in Nigerian firms. It is an acceptable explanation that Nigerian employees felt alienated in the face of autocratic budgetary process. This is more so when the employees became aware of the huge corruption that is going on within and amongst the executives, managers or accountants who impose the budgets on them. For the public service, the purges of 1975 under Late General Murtala Mohammed Regime and that of 1984 under Rtd. General Buhari’s Administration are clear indications that the magnitude of corruption in the country had assumed alarming rate and accordingly raised serious concern. (Okigbo, 1978). Buhari was compelled to stress that immorality in the public service must be punished. The deposed President Shgari in 1983, shortly before his corrupt regime was overthrown echoed:

*“It is disturbing today to see that fraud and corruption are found in offices, business houses, banks, institutions and society generally”
(Ogunnika, 1984).*

Although Nigerian leaders are engaged in suffocating ethnic controversies, they possess one common characteristic and that is “corruption” (Kalu, 1987). Some symptoms of the neoclassical order that persisted have been highlighted: the use of power as an instrument of amassing wealth and perception of politics as the fastest channel out if obscurity. Embezzlers and dupas found their way into different political parties. We are living witnesses to the mind bugging revelations about how leaders of the second Republic, noted for their bogus democratic rhetoric’s looted the national treasury, in alliance with their friends, blood relations and concubines (Kalu, 1987). It is convincing that the magnitude of corruption (since the history of Nigeria as a nation) has raised concern. The Military rob with barrel and the civilians rob with pen (The News, 1999: June 7). The magnitude of corruption since the history of Nigeria as a nation has raised concerned. The EFCC (Economic and Financial Crimes Commission) and the ICPC (Independent Corrupt: Practices and other Related offences commission) are worth mentioning. These commissions have planted bill boards on strategic positions along highways and urban areas calling on members of the public to give useful information about corrupt officers in the Nigerian society for necessary action. It is not only alarming but also disturbing today to observe that fraud and corruption trend in the country is on the increase. The Late Yara Adua’s Administration had vowed to have zero tolerance for corruption in the near foreseeable future.

Fraud and corruption are found in offices, business houses, banks, academic institutions, the military, uniform organizations, law enforcement agencies and the society generally. No segment of the society is left out. Some of the worth mentioning instances include:

- The plundering of Nigerian banks and reported cases of looted funds traced to stock markets (This Day September 8, 2009; Newswatch October 26, 2009)
- Reported cases of looting/fraud in the oil Industry and other business organizations Newswatch April 7, 2006 Sunday Punch November 9, 2008; The News June 7, 1999).
- Corruption menace in academic institutions, government ministries, parastatals and agencies (Pioneer March 2, 2007; Newswatch August 1, 2008, Newswatch August 25, 2008) .
- Fraud scandal, Reported cases of jailed executives and also some public officers declared wanted by EFCC and ICPC (Vanguard September 8, 2009; Sunday Sun, November 1, 2009).

The corruption menace has permeated the society and dampened the integrity and image of the Nigerian Citizenry in the 21st Century. Uniform organizations (the Military, the Police, Federal Road safety Commission and other law enforcement agencies) are not afraid and ashamed, but they exhibit high level of commitment to standing on public highways to extract, demand and collect illegal money (clearance toll) from erring motorists and even the innocent commercial motor drivers and private vehicle owners, notably, before they grant these motorists free and uninterrupted drive. Any attempt by such motorists to refuse the demanded sum or resist compliance tantamount to gross disobedience and will fetch the innocent motorist (driver) untold public assault, molestation, military treatment, forced delaying or any other modes of punishment. Daily Publications carry reported cases of incessant abuse of fire arms by members of the Nigeria Police Force especially the Mobile Police men. These days, national dailies report on motorists (Commercial motor drivers and private vehicle owners) who are shut dead by uniform men on public highways only because those vehicle drivers refuse to comply (pay the demanded sum).

The Honesty or Integrity base of the country is shaken by corruption. Many Nigerians have denied “Honesty” its respect and proper position in the National pledge and citizenry. Probity has suffered disregard and now seems to be forgotten in the Nation’s scene of “Accountability” and “watchwords”.

Employees' morale is dampened. In his research on "Labour and Management Theory", Olu Ogunnika (1984) states one of the responses from a worker in a company he studied in Maiduguri: "If one asks of one month's salary advance, the accountant will say no. But the accountant approves advances for the people at top to take lovers to hotels, etc". The Nigerian employees after observing the magnitude of corruption in the society are ready to be productive if and only if they are able to determine why they need to be productive. Only participatory budget can do this. Many employees refuse to produce their maximum today because they complain that the work is not "their own", it belongs to the manager, the director or the board. In the research titled "The Impact of Budgetary Process on the Morale, Motivation and Productivity of employees", a company was studied in Southern Nigeria. The writer (Researcher) states some of the findings as follows: that the company under study was characterized by resentment and fear amongst employees, tension, organizational conflicts, departmental strife, frequent quarrels among the employees, fraud, mistrust and other attitudes negative to motivation, productivity and overall goal achievement (Umo, 1999). The writer submits that one of the reasons why the productive sector never accomplishes their budgetary production is due to the method of budget preparation used.

3.0 CONCLUSION

This paper attempts an elaborate analysis of the influence, of budgetary process on employees' motivation with regards to the position of the management accountant in the firm. It analyses the budgets prepared by management accountants holding either the autocratic value system or the humanistic view. The paper attempts to structure the various assumptions possessed by budget makers and how such assumptions affect the kind of information they release for the preparation of the budget, the type of budget and the purpose the budget achieves.

An autocratic management accountant, who holds the view that man is inherently lazy, sees the accounting system as the watchdog of the management. Such management accountant regards the budget as a pressure device for increasing productivity. In such business firm, budgetary process is unilateral and the management accountant sees the budget and himself as controlling device to curb waste and inefficiency. He believes that the target is to increase production and maximize profit at all cost. In companies where the decision maker believes that budget is a pressure device to increase productivity, the controller's office always go about finding fault in the employees and department (Agyris, 1982). Instead of acting as a communication medium within the organization, the result of autocratic budgeting system is decreased morale, interdepartmental conflict, tension, mistrust, etc Some management accountants who strongly hold the autocratic valve system believe that the success of Accounting Department depends on its ability to find fault. The number of new faults if found determines the level of success attained. Since these faults are reported to superiors, the offending departments are always punished. The effect of such punishment is to give the victim a spirit of failure. This might cause employees to lose interest in the work. (Caplan, 1985).

Most empirical writers support the humanistic approach. This approach believes in participation strategy. Budget should reflect the advice and wants of all levels of the company. Thus, the accounting department rather than acting like a fault finding division should serve as a communication and information medium in the organization. In contrast to the autocratic controller (accountant) who always runs to the management to report a fault department, the humanistic accountant believes that the faulty department should be given the required information and accordingly allowed to respond back in order that the problems will be taken care of in the next budget. According to some writers, basically the only way out is to obtain the participation of the employees themselves (Agyris, 1982). Hopwood (1988) stressed that participatory budgetary process is the panacea: A cure for all the ills associated with autocratic budgeting and budget.

This paper is not contesting the rationale behind the belief that a company should always aspire to meet plans. It submits that the decision makers or management should be very careful in exerting heavy pressure on the employees. Employees will increase their productivity if participatory budgetary process is employed. This connotes participatory management strategy. Productivity will be achievable because the budget requirements will become overall goal, which is jointly set for the departments and the organization by the entire members of the organization (management and employees). The realization of goal set in the budget is desirable by entire organizational members, which is significant in a developing nation like Nigeria where junior workers develop negative attitude towards work. A participatory budgetary process will enable the employees to know why they must work and also the related goal expected.

Nigerians are not indisciplined because there is no scientific basis to justify this notion. The behaviour of Nigerians has a deeper meaning than the surface, translation given by the budget planners. Participatory budgetary process will reflect the advice and wants of all levels of the organization. There is need for application of new motivational theories and strategies in business organizations.

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