

Budget Practice and Control in Public Sector Organizations (Case of Guto Gida Woreda Finance and Economic Development Office)

Dr. P.A.K. Reddy¹ Gudata Abara Chali² Fijuru

1. Assistant Professor, Department of Accounting and Finance, College of Business and Economics, Jigjiga University, Ethiopia

2. Assistant Professor, Department of Accounting and Finance, College of Business and Economics, Wollega University, Ethiopia

3. Lecturer, Head of Department, Department of Accounting and Finance, Jigjiga University, College of Business and Economics, Ethiopia

Abstract

The main purpose of this study was to investigate the budget practice and control in the Guto Gida Wereda Finance and Economic Development office. From the total population of 428, (Watson 2001) formula was used to determine sample of 102 respondents. The management teams, the internal and external auditors, budget experts, finance officers, tax and planning experts of the selected public organization were the sources for the required data to the researchers through the questionnaires administered. The SPSS version 22.0 was used to analyze the data using descriptive statistics, including mean, standard deviation. The information and communication, cost reduction, competent internal audit staff, management support, budget monitoring and evaluation were contributed for the budget control in the public sector.

Keywords: Budget, Guto Gida, Finance and Economic Development, Control, Practice

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Introduction

Budget is the quantitative expression of proposed plan of action by what to be done to implement that plan. A budget can cover both financial and non financial aspects of the plan. Budget proactive (budget preparation and allocation) help management to achieve its financial objectives by establishing measurable goals for each organization segments this mechanism conveys to the segment managers the standard that senior manager will use for asking their performance (Robert, 1992).

The budgeting system permits managers to track actual revenue and expenditure and compare these amounts with expected revenues and expenditures. Budget system also helps managers to compare current budget amount to those of prior fiscal periods. It is used for planning and controlling what they must do to fulfill their goals (Horn green, 1998).

The primary focus of governmental accounting is the concept of stewardship of public fund. Money collected in various forms, such as task or fees is spend in accordingly to meet the need of the public .A governing body usually representing elected officials interpreters the public desires and legally adopts a budget or plan of how the money is to be spent. For normal operating purpose the budget period is defined as a fiscal year. It is the legitimate power of the governing body to authorize the spending of budget for specific purpose during a specific time frame based on the existing governmental accounting practice (Hay, 1995).

Budgeting plays a crucial role in planning and control. Plan identifies objectives and the action needed to achieve them. Budgetary a method for translating the goal and strategies of organization in to open rational terms.

For a large number of African countries, external development assistance represents a sizable share of public spending. The ways in which foreign aid flows are managed, therefore, is an important factor affecting the quality of policy and budget processes across Africa. In recent years, an international consensus has formed on aid effectiveness, highlighting the importance of aid being channeled through government systems, and in support of policies and interventions defined by the recipient government (OECD 2005). While much of the emphasis has been put on changing donor practices, aid management systems within the recipient government are key to ensuring an effective use of aid flows. In recognition of this, an additional section on aid management was added to the survey questionnaire to gather information on how African governments organize themselves to deal with donor-funded programmes and projects, and incorporate them in their policy and budget processes. As highlighted in the previous section, in the past year CABRI has also given a lot of attention to the issue of 'putting aid on budget' by carrying out a series of country case studies to look at ways in which governments in Sub Saharan Africa can ensure that aid flows are properly captured in the different stages of the budget process, thus emphasizing the importance of aid management strategies (CABRI 2007: 160–184).

From a recipient government perspective, there are three fundamental issues shaping the government's capacity to effectively manage foreign aid flows. The first one relates to the structure of government institutions

that have responsibility for dealing with the donor community. The second one deals with the policies that governments put in place to actively manage and coordinate donor activities, while the third one is based on the information flows that allow the government to better capture aid flows at different stages of the budget process. More effective aid management systems help uphold key budgeting principles such as comprehensiveness, transparency and accountability. These three dimensions are combined in an index which is based on a number of survey questions drawn from the new section on aid management (Questions 90–99). Some of the questions in the survey are helpful in shedding light on how African governments are tackling some of these issues. As far as institutions are concerned, Q90 (Table 21) looks at who is responsible for the aid management function. Responses reveal a great degree of fragmentation, with 15 out of 26 countries reporting that there are two or more government units jointly responsible for aid management. Most frequently, responsibilities are divided between various ministries (Finance, Planning, Foreign Affairs) and sometimes between those and the President's Office. This inevitably makes the task of ensuring the adequate integration of all aid flows into the budget process more complex. For the seven countries which responded that their aid management responsibilities are all within the Ministry of Finance (or the Central Budget Authority), the task will be somewhat easier. An additional important institutional characteristic relates to how negotiations with donor agencies are carried out when designing new aid projects/programmes. In some countries, line ministries are given more freedom to directly negotiate with donors without involving the Ministry of Finance. Once again, the more freedom they have the more difficult it will be to ensure the full integration of all aid flows in the budget. (CABRI AFDB ENG, 2001).

Budgets can also be used for controls. Control is the process of setting standard receiving feed backs an actual performance and taking corrective action when ever actual performance devotes significantly from planned performance (Hanson, Mown, nd).

The legislative view is that a budget is a plan of financial operation embodying an estimate of proposed expenditures for a given period of time and the purposed means of financial them. In a much more general sense budget may be regarded as a devices to aid management to operate an organization more effectively .In addition the financial expression of plans prepared by managers for operating an organization during a time period and for changing its physical facilities and its capital structure (Hay, 1995).

RESEARCH DESIGN AND METHODOLOGY

The study will employ the descriptive research design. This helps the researchers to study the problems more easily and clearly.

The type of data which the researchers to be use is primary data. The source of the primary data will be employees of the Guto Gida Woreda Finance and Economic Development office. In addition, the Secondary data that are already been collected and analyzed by someone else will be used as sources of data.

The population of the study will be the employees of Guto Gida Woreda Finance and Economic Development Office which have total number of 59.

In order to select the sample size from total population the judgmental sampling will be used. Because under this sampling procedure researchers purposively choose the particular units of elements for constituting a sample on the basis that the small mass they select out of huge one will be typical or representative of a whole. In this procedure personal element has a great chance of entering in to the selection of the sample. But random sampling may make the sample to concentrate on the same area. As result researchers should use judgmental sampling technique to obtain accurate data.

The researchers will employ data collection tools such as Interview and questionnaire. Questionnaires which consist of a number of questions typed in a definite order are sent to the selected sample. Questionnaires will be structured in which there are definite, concert, and predetermined questions .The form of questions will be both closed ended (i.e. of the type yes or no), and open ended (i.e. inviting free response). Researchers will also employ a structured personal interview, in which a set of predetermined questions and highly standardized techniques of recordings will be used.

The eligible respondent's will be budget experts, managers, accountants, and some other individuals that have some responsibilities in the organization.

The collected data will be edited to detect errors and omissions , then coded so as to put responses into a limited number of classes, then classified if there are meaning full relationships in to homogenous groups. The descriptive statistical tools analysis such as frequency tables, charts, graphs and mean and standard deviation will be used to analyze the data.

RESULTS AND DISCUSSION

A systematic process of prioritization of programs and expenditures, which is based on informed choices, must take place and planned outputs, activities, and expenditure allocations in the annual work plan and budget estimates must be realistic, and achievable. The respondents' response in relation to this and budget control was interpreted as follows:

Table 1. Budget planning process

Items	N	Min	Max	Mean	Std. Deviation
1. There are effective participation by the government body in the process of budget planning which help for budget control	1021	5	3.12	1.404	
2. During budget planning, through prioritization of program and macroeconomic forecast budget of the wereda is controlled	1021	5	2.93	1.372	
3. As our Wereda budget planning processes start by estimating the budget sources by considering the expected federal subsidy, own revenue, foreign loan and aid it open road for control	1021	5	3.69	1.343	
4. BOFED reviews the draft budget which submitted by zonal, Woreda and urban administrations based on strategic documents of the wereda which are help for controlling purpose	1021	5	3.14	1.507	
5. The sectors have a long term and short term budget plans	1021	5	2.99	1.505	
6. Organizations departments prepare budget plans prior to the budget year which help for wise control	1021	5	2.99	1.255	
7. Our wereda offices have adequate number of professionals (budget officers) who prepare plan and budget	1021	5	3.02	1.267	
8. The annual budget process in the wereda is documented with tasks, responsibility assignment and deadlines are clearly stated	1021	5	3.08	1.288	
9. As your wereda offices utilizes the approved budget based on its plan it leads to budget control.	1021	5	3.00	1.414	
10. Budgeting and planning lays the foundation for continuous improvements of an organization's fiscal health	1021	5	3.16	1.250	
11. The current budget preparation, utilization and control of your wereda offices are sufficient	1021	5	3.35	1.920	
12. Planning and Budget Department have a means to take corrective action on the weaknesses of budget preparation, utilization and control	1021	5	3.29	1.382	
13. Most organization in the wereda has link the work plan with expenditure budget preparation which is important for control	1021	5	3.28	1.352	
14. The budget originate at the lowest levels of management and is refined and coordinated at the higher levels	1021	5	3.24	1.270	
Valid N (listwise)	102				

Source: Survey and own computation, 2019

As indicated in above table the mean value of the response computed based on Likert scale indicated the average agreement of respondents on existence and practice of each element of budget planning process. The overall mean of the budget planning process can be approximated to 3.16 which indicate not as such agreement in practices of budget control; then there be a need for improvement. The highest mean 3.69 indicates that majority of respondents agreed that the wereda budget planning processes start by estimating the budget sources by considering the expected federal subsidy, own revenue, foreign loan and aid, but there is no a road for controlling, rather mere planning. The result of the survey in line with the current budget preparation, utilization and control of Guto Gida wereda offices are sufficient is indicated by mean value of 3.35. This means majority of the respondents were neutral that the mere budget planning process is not contributed for the presence of budget control.

The above table also indicates that, budget planning process is not effectively determining the budget control in public sectors. The least mean 2.93 indicates that majority of the respondents disagreed that during budget planning, through prioritization of program and macroeconomic forecast budget of the wereda is controlled. In percentiles 50.5% of respondents disagreed and strongly disagreed with this statement while 44.6% of respondents either agree or strongly agree and the remaining undecided.

From the table it is also indicated that there is a doubt by the respondents; the current budget preparation, utilization and control of your wereda offices are sufficient (mean 3.35) and this element also indicated the highest standard deviation (1.920). Finally the mean 2.99 implies that majority of respondents were not agreed that, the sectors have a long term and short term budget plans and Organizations departments prepare budget plans prior to the budget year which help for wise control. Then the finding indicates that much as planning alone does not necessarily bring into effect a proposed course of action, so also is budgetary propositions which must have effective control for it to remain relevant.

Management support

Management support for employees whose their work is related to public finance is expressed in terms of

supporting the budgeting process by fulfilling the necessary resource, finance, training, new technology and other facilities that facilitate the work of controlling budget through encouraging auditor, accountants, budget and finance department, tax officers and planners in the wereda. The result of the survey indicated in the table below shows that the degree of agreement ranged from 1 to 5 by respondents in all criteria's of management support for budget control.

Table 2. Management support

Items	Std. Deviation			
	N	Min	Max	Mean
15. Employees get the necessary resources (facilities) that help them to perform the activities of the sector	102	1	5	3.83
16. The office/sectors support employees who's their position is related government budget by providing training in order to improve their skill and update with the field if needed.	102	2	6	4.18
17. The office/sector supports me to introduce myself with new technology, policy or procedures when it is necessary	102	2	5	4.11
18. Auditors, accountants, budget and finance department, tax officers and planners in the wereda have got financial and material support to carry out their work to achieve their objectives for the accomplishment of organizational goals through public budget control.	102	1	5	3.87
Valid N (listwise)	102			

Source: Survey and own computation, 2019

From the above table, the overall mean of the management support for the four questions can be estimated to 3.9975 which are very good.

The highest standard deviation of the response was showed in question number 18 which is about auditors, accountants, budget department, tax officers and planners of the wereda get support for accomplishing organizations objectives through controlling public budget.

The highest mean (4.18) indicated on table above confirm that majority of respondents agree that the office/sectors support employees who's their position is related to government budget by providing training in order to improve their skill and update with the field. In percentiles 52.5.3% of respondents agreed and 36.3% strongly agreed with this statement while only 7.4% of respondents disagree and the remaining 3.9% undecided. Subsequently mean of 4.11 indicated on the table also indicate that majority agree that the office/sector supports employees through accustoming with new technology, policy or procedures. Then the above table also indicates that, management support is effectively determinant the budget control in public sectors.

Competent internal audit staff

According to (Havens 1999), the benefits of effective auditing for public budget control are determining the reliability of reports on budget execution and other financial data, Provide reliable data about program results as a basis for future adjustments in budget allocations, identify instances and patterns of waste and inefficiency that, if corrected, will permit more economical use of available budget resources, and detect irregularities involving the misuse of public funds and identify related weaknesses in management controls that may imperil the integrity of the organization and the effective implementation of budgetary and other policy decisions. The survey result and analysis on this issue therefore; is presented as follows.

Table 3. Competent internal audit staff

Items	Std. Deviation			
	N	Min	Max	Mean
19. In the wereda office/sector there are sufficient skilled internal auditors to control public budget. Most of them have certification in auditing and accounting	102	1	5	3.17
20. The audit procedures and evidence collections are completed in time, since skilled internal auditors are employed which led to control of government budget.	102	2	5	4.07
21. The work of internal audit is performed with modern technology that uses computerized data tools and specific IA software	102	2	5	4.06
22. Wereda BOFED auditors reconcile expenditures with approved budgets and make sure that there have been no financial irregularities which led the effective implementation of budgetary and other policy decisions	102	1	5	3.38
Valid N (list wise)	102			

Source: Survey and own computation, 2019

From the table above, the overall mean of competent internal audit staff for the four questions can be estimated to 3.67 which are good. The highest mean (4.07 and 4.06) indicated on table confirm that majority of

respondents agree that the audit procedures and evidence collections are completed on time, since skilled internal auditors are employed and the work of internal audit is performed with technology that uses computerized data tools and specific IA software respectively contribute to budget control in the sectors. Besides, 65% of the respondents are agreed with the statements the presence of competent internal audit staff in governmental organization determines the presences of public sector budget control.

Budget monitoring and evaluation

Budget monitoring and evaluation is a key determinant for effectiveness, through an evaluation and monitoring, the organization can clarify what direction the evaluation should take based on priorities, resources, time, and skills needed to achieve the evaluation. To enhance effectiveness and transparency the management team should be actively involved in the process of monitoring and evaluation of budgetary control processes and procedures (Hancock 2009).

Then the survey result and analysis related to budget monitoring and evaluation in public sector at Guto Gida wereda is presented as follows

Table 4. Budget monitoring and evaluation

Items	Std.				
	N	Min	Max	Mean	Deviation
29.The wereda budget and finance standing committee hold budget conferences and meetings regularly to review performance of sectors budget	102	1	5	3.53	1.172
30.The organization's budget deviations are reported to budget committees for evaluation on timely basis	102	1	5	3.82	1.240
31.There is a regular follow up on budget plans by the budget committee and departmental heads	102	2	5	4.01	.952
32.In the wereda, sectors are monitor and evaluate budget through continuous comparison of actual with budgeted and if variance take corrective action	102	2	5	4.03	.850
33.The wereda's organization has budget policies that monitors budget spending	102	2	5	3.93	.876
34. There is up to date Control of excess spending beyond approved budgets in our wereda organization	102	1	5	3.61	1.188
35. BOFED and ORAG of the wereda pursue and bolster the budget utilization of the sectors through establishing mechanisms of budget control	102	2	5	3.70	1.085
36.Our wereda use budget control as primary means of internal control for efficient and effective allocation of resources	102	2	5	4.07	.640
Valid N (listwise)	102				

Source: Survey and own computation, 2019

From the above table, the overall means of the budget monitoring and evaluation for the eight questions can be estimated to 3.8375 which are good. The highest standard deviation of the response was showed in question number 30 which is the organization's budget deviations are reported to budget committees for evaluation on timely basis.

The highest mean (4.07) indicated on table above confirm that majority of respondents agree that the wereda use budget control as primary means of internal control for effective allocation of resources. In percentiles also 67.6% of respondents agreed and 21.1% strongly agreed with this statement while only 2.9% of respondents disagree and the remaining 8.3% undecided. Subsequently mean of 4.11 indicated on the table also show majority agree that, in the wereda, sectors are monitor and evaluate budget through comparison of actual with budgeted and if variance, take corrective action; this led to presence of budget control. Then the above table indicates that, the budget monitoring and evaluation by the wereda finance and standing committee, BOFED and organizations determining the budget control in public sectors.

Information and communication

In organization, effective information and communication systems enable the organization to control their budget through information flowing down up (weredas), the organization by using similar reporting format which led Management ensure there are adequate means of communicating with, and obtaining information from, external societies that may have a significant impact on achieving organizational goals (Guy et al. 1999). Then the response computed based on Likert scale indicated below show the issues based on the agreement of respondents on information and communication.

Table 5. Information and communication

Items	N	Min	Max	Mean	Std.
					Deviation
37.All employees understand the concept and importance of budget controls, including the division of responsibility in organizations	102	1	5	3.47	1.221
38.Communication helps to evaluate how well guidelines and policies of the sectors/offices budget control system are working and being implemented	102	2	5	3.76	.964
39.Your wereda use integrated budget expenditure(IBEX) system till to wereda finance and economic development office for controlling public budget	102	2	5	4.28	.858
40. Budget related information communicated to all societies through FTA by disclosing on public board notice and other medias like radio, newspaper and different magazines.	102	1	5	3.98	1.062
41. Transactions related to budget transfer are promptly (on time) recorded and classified to provide reliable information which is help for controlling.	102	1	5	4.26	.755
42.Our wereda use similar reporting format among sectors in order to control budget	102	2	5	4.34	.642
Valid N (listwise)	102				

Source: Survey and own computation, 2019

As summarized in above table the minimum response to higher mean to information and communication is 2 and the maximum is 5. The respondents agreed that the information and communication helps to determine the outcomes that the similarity of reporting format among sectors and the integrated budget expenditure (IBEX) system till to wereda finance and economic development office determine the presence public budget control with over all mean for six Likert scale question was 4.015 which is very good.

The survey result mean (4.34 and 4.28) indicates that 96% and 89.3% of respondents agreed to the statements ,and then information and communication highly determine the presences of budget control through sharing information to internal and external societies. Thus, element of information and communication degree of agreement varied among respondents with standard deviation of 1.22.

Cost reduction

Cost reduction in public organization implies the preservation of essential characteristics of quality services, a systematic effort to accomplish projects by eliminating all forms of waste and unnecessary expense without impairing the generation of revenues. In other words, the essential characteristics and techniques and quality of the services are retained through improved methods and techniques used and thereby a permanent reduction in the unit cost is achieved which led to controlling public budget. In relation to the issue, the survey result and interpretation as presented below:

Table 6. Cost reduction

Items	N	Min	Max	Mean	Std.
					Deviation
43.The costs of activities and functions of the organizations are constantly reviewed by the executive committee which led the presence of budget control	204	2	5	3.51	1.112
44. The execution of its projects within the stipulated deadline by eliminating all forms of waste and unnecessary expense by the wereda led to budget control.	204	1	5	3.17	1.230
45.Cost effective procurement, thus surplus revenue through reducing operational costs led to the presence of budget control in the wereda	204	1	5	3.94	1.079
46. saving unnecessary expenditure(cost) and benefit paid to employee in the wereda control the organization budget	204	2	5	3.88	.941
47. Cutting costs in order to increase the quality service offered by the organizations to the public put proper control on budget	204	2	5	3.90	1.048
48. Cash expenditure tracking and reduces operational costs led to the presences of budget control in the wereda	204	1	5	4.24	.880
Valid N (listwise)	204				

Source: Survey and own computation, 2019

As indicated in above table the mean value of the response computed based on Likert scale indicated the average agreement of respondents on each element of cost reduction toward budget control is 3.77 for the six questions which are good.

The highest mean (4.24) indicated on table confirm that majority of respondents agree that the cash expenditure tracking and reducing operational costs led to the presences of budget control in the wereda. In percentiles 49% of respondents agreed and 42.2% strongly agreed with this statement while only 7.4% of respondents disagree and the remaining 1.5% undecided. Subsequently mean of 3.94 indicated on the table also indicate that majority of respondents agree that the cost effective procurement, thus surplus revenue through reducing operational costs led to the budget control in the wereda. Then the above table also indicates that, cost reduction during government procurement and cutting operational costs is effectively determining the presence of budget control in public sectors.

CONCLUSION

Budget is the nervous center of the organization. It is an instrument to implement any social and economic development projects programs. Budget also helps to allocate scarce resources in to primarily selected sectors and to promote coordination & communication among sub departments. Budget has a great impact on the organizations goal achievement, as it quantifies the plan of action and used as a control device. The office uses short term (annual) budget which cover only one fiscal year. It has the priority list of activities during budget preparation, even though it gives more emphasis to non developmental affaires. The budget control of public organization increase, when effective information and communication systems enable the organization to control their budget through information flowing among the organization and IBEX enhance budgeting and financial management, the extent to which the information system provide, timely quality and adequate information, and the adequacy of computers for undertaking budgeting and financial management practices which led management ensure there are adequate means of communicating with, and obtaining information from, external societies affects budget practices.

The organization has many weaknesses in preparation of budget. In the office the budget preparation is not much participatory and mostly it is prepared by top managers. This means that the office has not well organized budget committee and it is no transparent. In the office there is also shortage of skilled man power. The office also experienced budget surplus (except in few sectors which has the problem of budget shortage) which implies lack of proper utilization of resources. The organization is spending over the 90% of its annual budget on recurrent expenditures which implies its weakness in developmental oriented activities. Concerning the source of finance the finance office's budget is mostly covered by subsidies from BOFED. This indicates that the revenue raising power is very low. The employees in the office (some concerned officials but not all) are carless to the result of wasting the budget unnecessarily as well as give less attention to the allocation of budget. Regarding the transparency of budget, as stated by respondents to the questionnaire, the organizations budget preparation is not transparent and participatory.

RECOMMENDATION

Based on the findings and conclusions researchers forward the following recommendations that might help the organization to solve the problems identified.

- ❖ The organization should allocate the proposed budget efficiently and effectively, and it should avoid the experience of budget surplus. To be said a good budget practice there should not be any budget shortage or surplus, rather it should be zero (balanced).
- ❖ The organization should increase the share of capital expenditure in order to bring sustainable development in to the wereda social, economic, and political issues as well as to improve the Inland Revenue raising power.
- ❖ The public sector offices should support more for the budget control functions by facilitating the IA works, regular review and evaluation, training new technology (accounting software-IBEX) and workable manuals in line with office policies and guidelines and also need to develop a clear policy on budget control processes.
- ❖ The office should hire employees and it should improve the man power to make employees more skillful.
- ❖ The employees and any concerned person who engage in budget implementation should have to give much emphasis on budget to do according to predetermined manner to eliminate the problem of over budget utilization on the same budget item.
- ❖ The organization manager should engage in searching source documents from other similar organizations and also they should have to develop management information system (MIS).
- ❖ Regarding the method to evaluate the effectiveness of budget performance, in addition to result measure, they should try to expand other evaluation techniques like, social measures (social benefits) and process measures.
- ❖ The office should encourage and facilitate the way to the existing employees for further education. This

is because most of the employees in the organization are diploma holders. Hence, initiating them for further education will improve the skill of the employees.

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