

Do Budget Participation and Organizational Commitment Influence Budgetary Slack in Public Administrations? The Case of Local Councils in the Fako Division of Cameroon

Fai Edward Berinyuy

Department of Economics, University of Buea, PO box 63, Buea, Cameroon

E-mail: bfaiedward@yahoo.com

Abstract

This research aims at investigating the influence of budget participation and organizational commitment on budgetary slack in public administrations, with the study of the specific case of local councils in Fako Division of Cameroon. The study adopted a survey research design and a census study to collect primary data through questionnaires administered to 56 employees in 7 local councils. The use of regression analysis led to the conclusion that budget participation and organizational commitment have a positive influence on budgetary slack. It therefore recommends active implementation of budget participation for the overall performance of local councils.

Keywords: Budget Participation, Organizational Commitment, Budgetary Slack, Local Councils

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1. Introduction

The dissemination process of participative budgets (PB) is unprecedented. Participative budgets is a practice that started at a local scale in the late eighties of the last century, in the city of Porto Alegre, in Southern Brasil, which gained notoriety and visibility in the country and abroad, infecting other local governments, regional and national as well as international organisations, cooperation agency, universities, non-governmental organisations, and other agents around the world. Porto Alegre was a city where, despite high life expectancy and literacy, a third of the city's population lived in isolated slums at the city outskirts and lacked access to such public amenities as clean water, sanitation, medical facilities, and schools. To overcome this situation, certain innovative reform programs were started in 1989. Participatory budgeting emerged as the centerpiece of these programs. Participatory budgeting was initiated and supported by three mayors, elected from a coalition led by the Workers Party (PT), and their staff. (Goldsmith, 1999). The process of participatory budgeting brought substantial changes in Porto Alegre.

Although difficulties arising out of a troubled economy intensified poverty and unemployment problems in all Brazilian cities, the condition of poor people in Porto Alegre improved in following respects. New public housing units, which sheltered only 1,700 new residents in 1986, housed an additional 27,000 in 1989. Sewer and water connections in the city of Porto Alegre went up from 75 percent of total households in 1988 to 98 percent in 1996. Porto Alegre's health and education budget increased from 13 percent in 1985 to almost 40 percent in 1996 (Goldsmith, 1999).

Budgeting is a crucial exercise in operational planning of business or organizational activities. It is a process of compiling budgets and subsequently adhering to them as closely as possible (Maitland, 2000). It's a management tool that can be employed by a firm to process information and make reports to management for planning and control. Budget participation is a process whereby subordinates are given opportunities to get involved in and have influence on the budget setting process (Derfuss, 2012). Through participation in budgeting, subordinates develop mental and emotional feelings that provide them with an ownership of budget goals. The act of participation increases a subordinate's trust, sense of control, and ego-involvement with the organisation, which then jointly cause less resistance to change and more acceptance of, and commitment to, the budget goals. (Tyas & Mardiaty, 2022). Thus, budget participation exerts a motivational effect on the subordinates which enhances their budget goal commitment.

Participation in budgeting affords subordinate managers and employees the opportunity to influence decisions concerning expectations of their superiors (Hajdarowicz, 2022). Thus, budget participation can have positive or

negative effect on organisational goals depending on the level of employee commitment. The existence of budgetary slack has negative impact on the budget process because budgetary slack provides the potential for a budget to be easily achieved and gives a false perception of managers' performance (Merchant, as cited in Olor and Oti 2017). Creation of slack in the budget defeats the basic purpose of budgets by creating inefficiency and wastage and potentially diminishing the quality of comparing actual performance with budgeted data (Derfuss, 2012).

Budgetary slack arises because individuals in the organisation or employees of the organisation work for their respective interests. This is the actualisation of the level of commitment they have. According to Soejoso in Nitiari and Yadnyana (2015) organisational commitment shows the level of individual attachment to the organisation which is reflected in the presence of belief and wanting to maintain participation in the organisation. This organisational commitment arises if the individual has an emotional attachment to the organisation which includes moral support to the organisation, accepting the values and regulations that exist in the organisation, and a desire to serve the organisation (Ozer & Yilmaz, 2011). Organisational commitment can be shown through the confidence and support provided by the members of the organisation involved in the values and goals the organisation wants to achieve. Individuals try to participate in achieving organisational goals if they have a strong organisational commitment. Individuals in organizations who have high organisational commitment tend to use budgets to achieve organisational goals. Meanwhile, employees with low organisational commitment tend to use the budget to fulfill their personal needs. The existence of organisational commitment can prevent gaps (Dos, 2020).

In Cameroon, few local councils achieve up to 70 percent of their development initiatives, not necessarily because the resources are not available but because they lack the needed capacity to mobilize it. This has caused most of the councils to depend on the national or sub-national governments and other organisations for resources (Derfuss, 2016). It is through the empowerment of local governments that municipal programmes, plans, and service provisions have a higher likelihood of reflecting local needs more accurately than in centralized systems of governance (Hajdarowicz, 2022).

Local councils in every part of Cameroon are playing an extremely significant role in the provision of essential public services. On January 8, 1996, the constitution of Cameroon gave birth to decentralization. Article 1 of the constitution stipulates that Cameroon is a unitary decentralized state, which meant that decentralized collectives would be delegated some degree of powers and resources to manage their affairs. In 2010 the first transfer of competence and resources to councils was done (World bank, 2012). By December 31, 2015, councils were given full powers to carry 60 out of the 63 functions they have and the Prime Minister's decree of December 16, 2016, granted them the other 3. On February 24, 2017, the Prime Minister signed a decree which makes the effective transfer of financial resources to local councils across the country- a groundbreaking decision for an effective decentralization process (Cameroon Report, 2017). To this effect, the sale of automobile stamps, windscreen licenses, and local development taxes now pertains to councils. Part of forest revenues and funds collected by the Treasury has now been assigned to councils through the rural assistance fund known by its French acronym, FEICOM.

Previous research examining the relationship between budget participation and budgetary slack showed inconsistent results. Research conducted by Agustina & Suhaidar (2021), Handoyo et al., (2022), Jati & Widhiyani (2020), Renggadewi (2020), Sulistyawati et al. (2023) and Tyas et al. (2022) show that budget participation has a positive influence on the budgetary slack, where the higher the budget participation in preparing the budget, the higher the opportunity or opportunity to make budgetary slack. Different results were shown by Ardianti et al. (2021) and Okoye & Nwamaka, (2022) which show that budget participation results have a negative influence on the budgetary slack. According to them, budget participation will reduce budgetary slack.

Based on these explanations, there are still inconsistencies among the results of researchers on the relationship between budget participation and budgetary slack. This inconsistency suggests the possibility for further research in determining the situation of local councils in the Fako Division with the presence of contingency variables like organizational commitment and environmental uncertainty that have not been included as study variables. Thus, this research is out to evaluate the effect of budget participation and organizational commitment on budgetary slack in local councils in the Fako division of Cameroon.

The main research question of the study is therefore what is the influence of budget participation and organisational commitment on budgetary slack of local councils in the Fako Division?

The main objective is to examine the effect of budget participation and organizational commitment on budgetary slack in local councils in the Fako Division. The rest of the paper is made of literature review and hypotheses development. The methodology used will be explained, and the findings presented and discussed.

2. Literature review and hypotheses development

Participation in the budgetary process yields benefits to employees, such as increasing employee motivation and commitment to the budget, fostering creativity among all levels of employees, increasing a sense of responsibility (Hoque, 2005), increasing job satisfaction and also performance (Weil and Maher, 2005). Participative budgeting helps ensure that estimates are more accurate and reliable, leading to greater acceptance from organisation members (Brink et al., 2018).

Renggadewi (2020) demonstrated that budget participation positively impacts budgetary slack. Budget takers have the power and chance to choose what goes in their budget when they participate in budgeting. However, budget performance will evaluate performance, enabling authorities to act inefficiently by altering data and performance metrics. They do this on purpose in order to obtain the most accurate information available that suits their needs and advances their objectives. Participation in the budget process can lead to a greater likelihood of budgetary slack because a larger number of participants will result in a greater diversity of opinions or personal interests, which will increase rather than decrease the likelihood of budgetary slack. This can occur when people act in the organization's best interests to free up funds so that the business can benefit external partners. (Christina & Akbar, 2019).

Handoyo et al. (2022) argues that employees must actively participate in the budgeting process and use their innovative thinking. However, this may lead to financial slack issues because the budget will serve as a performance standard. Although many employees don't meet their budgetary objectives, the degree of employee participation in budget development may boost the chances of success. Employee participation in the budget planning process may result in higher costs and lower projected revenues in the budget, all in the name of facilitating the achievement of those objectives.

Christina and Akbar (2019) examine the effect of budgetary participation on budgetary slack. The study also aimed to determine the ability of organisational commitment to moderate the relationship between budgetary participation and budgetary slack. Their study focused on State-Owned Enterprises in Bandung and data obtained by distributing questionnaires to 150 employees who served at the managerial level in 10 SOEs in Bandung and were directly involved in drafting the budget. Collected data is processed using multiple regression analysis with the method of Moderated Regression Analysis. The results showed that budgetary participation has a significant positive effect on budgetary slack. Organizational commitment also has a positive and significant relationship to budgetary slack. However, organizational commitment had a significant negative effect on the relationship between budgetary participation and budgetary slack. They recommended that more attention should be given to organisational commitment because it is one important aspect that can reduce the likelihood of budgetary slack that occurs at the time of budget preparation in the company especially in SOEs in Bandung.

Haryanti and Radiah(2012) on their part examine the role of organisational commitment and budgetary participation on managerial performance by distributing questionnaires to middle level managers involved in the budget process of a government ministry to identify their budgetary participation level and the impact on managerial performance. Their findings reveal that budgetary participation has a significant effect on managerial performance by enhancing organisational commitment. Overall, the study findings provide a better understanding of the effects of budgetary participation in the public sector, allowing governments to improve organisational commitment among employees and refine budgetary processes so more employees can participate. Most of the studies on budgetary participation have been conducted in the private sector rather than the public sector even in developing countries. In addition, the study relies on participative decision-making approach to examine the relationship between budgetary participation and managerial performance.

Hariyanto (2018) in his study first examined the effect of participative budget on manager's performance, and equally examined the indirect effect of goal commitment and motivation as intervening variables. The data was collected by survey questionnaires from fifty-eight-level managers, in state owned enterprises in Banyumas, Purbalingga, Cilacap and Banjarnegara, who randomly participated in the research. Partial least square (PLS) to run a structural equation modeling (SEM) technique was employed to analyze the data. The finding showed that participative budget did not significantly influence manager's performance but that participative budget increases the managers' performance through the increase in goal commitment, which has a significant, positive effect on

motivation. Furthermore, motivation has a significant, positive effect on managers' performance.

Wafiroh et al. (2020) provided an empirical evidence of what and how participation in budgeting relates to the creation of budgetary slack conducted by managers through autonomous budget motivation. Hypothetical testing is done empirically by collecting data through questionnaire dissemination surveys in various companies located in East Java. Data testing is performed with the help of the Smart PLS 3.0 app. The results of the data analysis showed that increased participation in budget preparation by managers from various departments led to a decrease in the creation of budgetary slack by managers. Nevertheless, the data test results were unable to prove that autonomous budget motivation which was able to act as a mediation variable in the relationship between budget participation and budgetary slack. The results of the study indicate that only by actively participating in the budget preparation process, can directly reduce the tendency of employees to create budgetary slack without waiting for the high motivation of autonomous budgets that employees have first. From this literature review, we formulate the following hypotheses in the null form.

h1: Budget participation has no significant influence on budgetary slack in local councils in Fako Division.

h2: Organisational commitment has no significant effect on budgetary slack in local councils in Fako Division.

h3: Organisational commitment does not modulate the effect of budget participation on budgetary slack in local councils.

3. Methodology

A survey research design was used for this study. The reason for this choice of design is because it includes collection and analysis of data with the aim of communicating better ways of performing the independent variables under study.

3.1 Study population

The study population consists of the unit heads of the councils in Buea, Tiko, Muyuka and Limbe (that is Limbe I, II, III and City council). This set of people were selected because they are involved in developing their departmental budgets and presenting it to the top management that will come out with a consolidated budget for the council for the set financial year. The various unit ~~has~~ in the councils includes the Finance department, technical department, Hygiene and Sanitation department, social department, Treasury department, General Administration and Municipal Police. With the seven (7) councils in Fako division; Buea-(01), Tiko-(01), Muyuka- (01) and Limbe-(04), gives a total of 49 respondents. The study also made use of the mayor and/or his assistant in the seven councils. Thus, the population of the study was 56. Since the population of the study is not too large, a census study was adopted by the researcher where the population is the same as the sample size. Hence no sampling technique was used.

3.2 Sources of data

The data used for this study is primary source of data. This is because the researcher wanted to get first-hand information from the source. This data was collected using structured questionnaires from the officials in charge of the management of projects.

3.3 Data analysis procedure

In analysing, the relationships between the independent variables and the dependent variable, Pearson's correlations and moderating regressions analysis were performed. Pearson's correlation was used to determine the degree of influence between the variables. Regression analysis was used to determine the predictability (contribution) of the independent variables to the dependent variable.

Model Specification

Testing the hypothesis using an interaction regression analysis tool. This is because the moderating variable used also function as an independent variable but directly interacts with other predatory variables. Besides looking at the effect of each independent variable, interaction regression analysis was also used to see the extent of the effect of the interaction of moderating variables with the independent variables on the dependent variable. According to Ghazali (2016: 229) interaction test or often referred to as *Moderated Regression Analysis* (MRA) is a special application of linear regression where the regression equation contains interaction elements (multiplication of two or more independent variables). MRA is a special application of multiple linear regression, where the regression equation contains interaction elements (multiplication of two or more independent variables).

Choosing an MRA in this study explains moderating variables in strengthening or weakening the relationship between the independent and dependent variables.

The model used was adopted from the work of Sanjiwani and Suryanawa (2020). However, the model was augmented to include the variables of interest to the study. Thus, the *Moderated Regression Analysis* (MRA) is expressed in the form of an equation as follows:

$$BS = \beta_0 + \beta_1 BP + \beta_2 OC + \beta_3 EU + \beta_4 (BP \cdot OC) + \beta_5 (OC \cdot EU) + \varepsilon \dots\dots\dots$$

Where BS = Budgetary Slack, BP = Budgetary Participation, OC= Organisational Commitment, .EU = Environmental Uncertainty, ε = error term, $\beta_0 - \beta_5$ = coefficients.

4. Presentation and discussion of results

The researcher administered 56 questionnaires to the employees of the local councils who all indicated their interest and willingness to participate in the exercise. After a close follow up on the filling of the questionnaires, 51 questionnaires were returned. Below is a presentation of the response rate.

Table 1: Response Rate of Questionnaires

Number of Questionnaires	Total Number	Percentage
Questionnaires Given Out	56	100%
Questionnaires Returned	51	91.1%
Questionnaires Not Received	5	8.9%

Table 1 explains that out of the total of 56 questionnaires given out to the unit heads of Locals councils, a total of 51 questionnaires returned. The other ones were not return and some were poorly answered. This data collected is considered sufficient for any analysis because it conforms with Colins (2005) who stated that when the response rate of returned questionnaires is above 75% the data is considered adequate for analysis.

4.1 Test of internal consistency (reliability)

To test for the internal consistency, the study made use of the Cronbach's Alpha reliability

Table 2: Cronbach Alpha values

Variables	Cronbach Alpha	Cronbach Alpha Based on Standardised Item	Number of Items
Budget Participation	.699	.685	6
Organisational Commitment	.607	.747	3
Environmental Uncertainty	.807	.814	6
Budgetary Slack	.716	.715	5
Overall Cronbach Alpha			.707

Source: Field Survey (2024)

The Cronbach alpha reliability test was used to check for internal consistency and scale reliability that is, examining whether the items have scores of at least 0.6 which indicates that the item share a more common variance with the construct than the error term. Table 4.11 shows that all the Cronbach's Alpha values have the constructs is higher than 0.60 indicating an adequate internal consistency.

Table 4.3: Correlations Analysis

		Budget_Part	Organisational_commit	Environ_Uncert	Budget_Slack
Budget_Participation	Pearson Correlation	1	.460**	.310*	.374**
	Sig. (2-tailed)		.001	.032	.008
	Sum of Squares and Cross-products	21.281	8.474	6.728	8.324
	Covariance	.443	.177	.143	.173
	N	49	49	48	49
Organisational_comit	Pearson Correlation	.460**	1	.448**	.492**
	Sig. (2-tailed)	.001		.001	.000
	Sum of Squares and Cross-products	8.474	16.407	8.588	10.042
	Covariance	.177	.335	.179	.205
	N	49	50	49	50
Environ_Uncertainty	Pearson Correlation	.310*	.448**	1	.587**
	Sig. (2-tailed)	.032	.001		.000
	Sum of Squares and Cross-products	6.728	8.588	22.794	14.289
	Covariance	.143	.179	.465	.292
	N	48	49	50	50
Budget_Slack	Pearson Correlation	.374**	.492**	.587**	1
	Sig. (2-tailed)	.008	.000	.000	
	Sum of Squares and Cross-products	8.324	10.042	14.289	26.033
	Covariance	.173	.205	.292	.521
	N	49	50	50	51
**. Correlation is significant at the 0.01 level (2-tailed).					
*. Correlation is significant at the 0.05 level (2-tailed).					

Source: Field Survey (2024)

The correlations table displays Pearson correlation coefficients, significance values, and the number of cases with non-missing values (N). The values of the correlation coefficient range from -1 to 1. The sign of the correlation coefficient indicates the direction of the relationship (positive or negative). The absolute value of the correlation coefficient indicates the strength, with larger absolute values indicating stronger relationships. The correlation coefficients on the main diagonal are always 1, because each variable has a perfect positive linear

relationship with itself.

From the Table 4.12 there is a positive significant correlation between the dependent variable budgetary slack and the independent variables budget participation, ($r = .374^{**}$), organizational commitment ($r = 0.492^{*}$), environmental uncertainty ($r = 0.587^{*}$) at ($P < 0.01$) level of significance showing a strong support for all hypotheses. There was also positive significant correlation between organisational commitment and budget participation ($r = 0.460^{**}$), organisational commitment and environmental uncertainty ($r = 0.448^{**}$). The table also shows a positive significant relationship between budget participation and environmental uncertainty ($r = 0.310^{**}$).

4.2 Hypothesis testing

The hypothesis of this study was tested using the regression analysis.

Table 4: Coefficients^a

Model	Unstandardized coefficients		Standardized coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	-3.451	2.172		-1.589	.120
Budget participation	.588	.242	.753	2.430	.005
Organisational commitment	-1.407	.659	1.155	-2.136	.039
Environmental uncertainty	1.034	.671	1.008	1.542	.131
OC*BP_BS	-.369	.191	-1.833	-1.937	.059
EU*OC_BS	-.360	.151	-.835	-2.383	.011

Source: Field Survey (2024)

Dependent Variable: Budget Slack

The coefficient of budget participation is positive (0.588) indicating that the budget participation has a positive effect on the budgetary slack in local councils in Fako Division. This implies that, when the employees (unit heads) participate in determining the yearly budget of the councils the budgetary slack increases. Specifically, an increase in the budget participation by one unit increases the level of budgetary slack by 0.588 units. Hence, results show that, budget participation has a statistically positive significant effect on budgetary slack of local councils in Fako Division at 5% level of significance with a value of 0.005.

The coefficient of organizational commitment is negative indicating a negative effect on the budgetary slack in local councils in Fako Division with a coefficient of 1.407; this indicates that improving on the level of organisational commitment reduces the level of budgetary slack. Specifically, a unit increase on organisational commitment leads to a decrease in the budgetary slack of local councils in Fako Division by 1.407. This effect is significant at 5% level of significance with a value of 0.039.

The coefficient of environmental uncertainty is positive (1.034) indicating that it has a positive effect on the budgetary slack in Locals councils in Fako Division. Specifically, a unit increase in the environmental uncertainty leads to a 1.034 decrease in the budgetary slack in local councils in Fako Division. This effect is however insignificant at 5% giving the significance value of 0.131. This implies that in high environmental uncertainty, it will be increasingly difficult to predict the future and the more difficult it is to create budgetary slack. A subordinate who has high participation in budgeting and faces low environmental uncertainty, will be able to create gaps in the budget, because he is able to overcome uncertainty and be able to predict the future.

The regression results also show the effect of organisational commitment on the relationship between budget participation and budgetary slack in local councils (OC*BP_BS). The coefficients are negative; indicating that organisational commitment weakens the effect of budget participation on budgetary slack in local councils in Fako Division. A unit increase in this variable reduces budgetary slack by 0.369 units. This result is significant at 10 percent as seen from its significant value on Table 4.2. Also, a unit increase in organisational commitment and environmental uncertainty reduce budgetary slack by 0.360 units. With a negative significant coefficient, it indicates that environmental uncertainty weakens the effect of organisational commitment on budgetary slack in local councils.

4.3 Discussion of results

The study sought to find out the effect of budget participation and organisation commitment on budgetary slack in 7 local councils in Fako Division of South West Region of Cameroon. Results analysed using the regression analysis techniques revealed that budget participation has a positive effect on budgetary slack in local councils in Fako Division. In the case of organisational commitment results show a negative significant effect on budgetary slack in local councils. In effect, the results indicate that organizational commitments weaken the influence of budget participation on budgetary slack. These findings agree with Lestari (2015) and Erina (2016) who equally found that budgetary participation increases the occurrence of budgetary slack. Findings of this study are also in line with Sugiwardani (2012) who states that increasing organisational commitment leads to improved government performance and reduce budgetary slack events. The study also showed that strong organisational commitment in a person causes people to work hard to achieve the goals of the organisation in accordance with the planned objectives. This is in line with research conducted by Ikhsan and Ane (2007), Latuheru (2005), Dewi and Yasa (2014), as well as Nitiari and Yadyana (2014) which shows that organisational commitment has a negative influence on the relationship between budgetary participation and budgetary slack. The larger the organisation, the decrease in the tendency of individuals to perform budgetary slack. The results of this study contradict the research conducted by Kartika (2010) which shows that organisational commitment has no effect on the budget slack.

Based on the analysed results, it can be seen that the significant value for the variable organisational commitment with environmental uncertainty as moderating is 0.360 less than 0.05 (0.011), so H_0 is rejected. In other words, environmental uncertainty weakens the influence of organisational commitment against budgetary slack. This means that as organisational commitment increases with environmental uncertainty as a moderator, the budgetary slack will decrease. On the contrary, decreases organisational commitment with environmental uncertainty as a moderator, increases the budgetary slack. In the light, Nitiari and Juiarsa (2021) found that environmental uncertainty weakens the effect of organisational commitment on budgetary slack. Fatmawati (2014) holds that high commitment makes subordinates try to prioritize the interests of the organisation rather than personal interests in any condition/environmental uncertainty so as to avoid budgetary.

5. Conclusion

The management of local councils should promote involvement of subordinate heads of units at all levels management in objectives setting of the budgeting policies, so as to attract objective attainment of goals. Budget limits should be put into practice to stop excess expenditures, attainable budgets should be set to ensure staff can meet their objectives and strong internal control on budget consumptions to ensure that expenditures align with the approved budget. Management should establish a system of quality control designed to provide reasonable assurance on budgetary estimates from respective departments and units.

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