

Role of Organisational Culture in the Choice of Budget System and its Effects on Organisational Performance in Public Universities Across Nigeria

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Abstract

The study aimed at ascertaining the role of organisational culture in choice of budget system as well as on organisational performance in federal universities across Nigeria. Ten universities were sampled from a population of twenty three eligible universities. A total sample of 272 heads of departments was sampled in the ten universities. Primary was extensively relied upon using validated instruments through a self administered questionnaire. Both descriptive and inferential statistical tools of analysis were used. Test of association provided evidence at level of $p < \alpha$ for H_1 , H_2 and H_3 . For the overall role of organisational culture on choice of budget system and organisational performance, MANOVA results ($F = 18.51$, $P < 0.05$; Wilk's $A = 0.302$) suggested that strong organisational culture promotes the adoption of modern budget system as well as secure enhanced organisational performance.

Keywords: organisational culture, budget system, organisational performance

Introduction

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There has been a noticeable concern for the increasing competition for funding, between institutions of higher learning, and other branches of the public sector (Johnes & Taylor, 1987). Continuous explosions in higher education enrolment and persistent scarcity of public funding have increased assessments on the productivity and efficiency of public tertiary institutions (Salerno, 2003). This may be why institutions of higher learning, especially those funded by government are compelled to ensure efficient and effective utilisation of available resources in order to produce world-class graduates (Wang, Wang & Liu, 2003). Government owned universities particularly in developing economies like Nigeria are compelled to realize a balance between external pressures and internal integration in order to achieve their objectives.

The need to engage in budgeting activities by resource managers in universities has been observed to be borne out of a need to balance inadequate funding with accountability for available resources (Mahd'd et al., 2013). Studies on higher education management in Africa have shown that apart from poor funding, effective use and management of limited resources is compromised through poor accountability practices (Kariuki, 2008; Wayne, 2010). Consequently, budgeting which is deeply embedded in organisational culture (Scapens, 1999), and a component of management accounting control systems, promotes efficient use of available resources (Kaplan, 1991; Castro, 2010). The reality of scarce resources and unlimited demands reflects an economic phenomenon that has caught the attention of researchers and managers in all types of organisations. Federal Universities in Nigeria are also not alienated from the problem of achieving their missions and objectives in the face of dwindling resources. In the efforts of these universities to optimally utilise available resources, budgeting may offer critical opportunities. Evidence from literature has shown budgeting as the foundation of management control (Jackson, Swayers & Jenkins, 2009). Abundance of literature is available on the possible relationship between participation in the budget process and organisational performance (Hoque, 2005, Kren

2006, Yahya, Ahmad & Fatima, 2008, Silva & Jayamaha, 2012, Noor & Othman, 2012). Owing to conflicting outcomes of the relationship between participation in the budget process and performance, other studies have attempted to evaluate possible roles of endogenous and exogenous variables (Linnenluecke & Griffiths, 2010; Ajibolade & Akinniyi, 2013). Despite the importance of these studies to the field of management accounting, there appears to be paucity of empirical evidence to support why organisations adopt a particular budget system, and how the budget system adopted can predict level of performance.

Premised on the position of Shields and Shields (1998) that a combination of theories from social sciences will afford better understanding of the concept of budgeting and the agitations on the need to enrich researches in management accounting control systems like budgeting and the influence of organisational culture (Anderson & Lillis,). Therefore, his study looks at budgeting as an element of organisational life which can be manipulated in order to achieve competitive advantage. Organisational culture (OC) as a driver for competitive advantage (Reed and DeFillippi, 1990; Barney, 1991) has been observed to influence budgeting (Etemadi, Dilami, Bazaz & Parameswaran, 2009) as well as organisational performance.

From a sociological perspective, organisational culture is an important aspect of organisational life that has been observed to have a significant impact on work behaviours, practices and ultimately, efficiency of an organisation (Furnham & Gunter, 1993). However, Sejjaaka (2010), have noted, that despite the observed ability of OC to influence work behaviours and practices, there is paucity of empirical work, relating OC to accounting information systems including budgeting. Consequently this study adopts role theory from the field of sociology to proffer an explanation for the effect of choice of budget system on organisational performance, with reference to organisational culture.

Role theory in budgeting is observed as a micro-level theory which recognises that roles are temporarily stable and developed in a systematic and evolutionary manner which is capable of generating a predictable pattern of

behaviour (Cox, Hager & Lowery, 1993). This theory was developed by Linton in 1936. "The basic idea of this theory is that social interactions (such as budgeting) are observed in terms of actors who play their assigned roles or functions in accordance with a script specified by culture" (Wiggins, Wiggins & Vander Zanden, 1994 : 202). This theory observes budgeting as a social process, while people like heads of department have responsibilities imposed upon them by virtue of the office they occupy. In the view of Blatner (2006), roles are learnt and culturally conditioned. Consequently, heads of responsibility centres are often saddled with the responsibility of providing budget estimates (Anthony & Govindarajan, 2001; Herman, 2005). This gives them the power to select a preferred system for allocating available resources (i.e. budget system) (Kinnersley & Magner, 2008, Langevin & Mendoza, 2010).

The remaining part of the paper is organized as follows: the next section reviews relevant literature associated with budget system, organisational cultural and organisational performance, as a bases for the conceptual framework of this study as well as research hypotheses. Research methodology is presented in section three. Section four presents analysis of data and discussion of results. Conclusion drawn

from the study is presented in section five. The final section presents practical implications of the paper.

Conceptual framework and formulation of research hypotheses

Studies investigating the role of organisational culture into different aspects of management accounting control systems, have suggested that the relationship between control systems and levels of performance will vary under different cultural settings (Van der Stede, 2003; Ekanayake, 2004; MacArthur, 2006). Though many of these studies have focused on participation in the budget process as an element of control, Etemadi et al (2009) was of the opinion that organisational culture has a far reaching effect on the design and implementation of control systems.

Budgeting system as a type of formal management accounting control system in organisation (Carneys, 2012) is known to influence organisational performance. This study extends findings of previous studies to ascertain the connection between OC and choice of budget system, and its consequential effect on observed organisational performance. The conceptual framework for this study is presented in Figure 1 below.

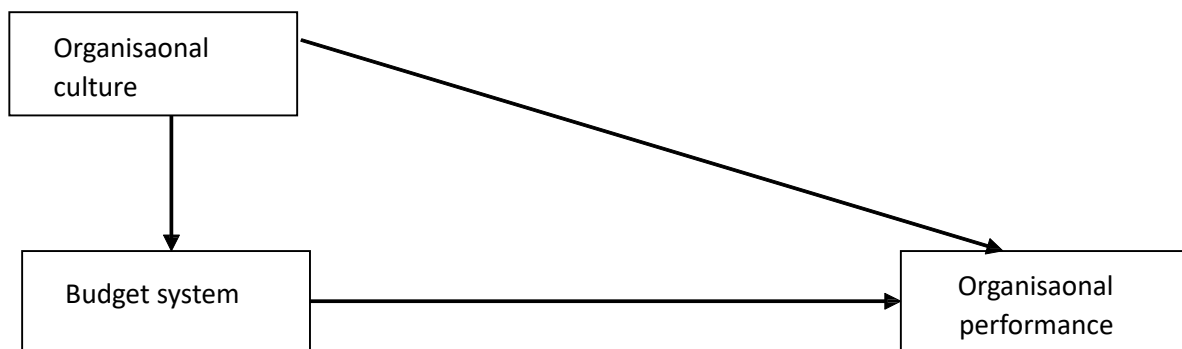


Figure 1: Conceptual framework showing relationships between organisational culture, budget system and organisational performance

Organisational culture

According to Schein (1993), organisational culture is a pattern of shared basic assumptions and values among members of a group. In terms of strength, organisational culture is either strong or weak (Shahzad, Luqman, Khan, & Shabbir, 2012). Strong organisational culture are characterised by team spirit which encourages group cohesion, less regulation and enforcement

mechanisms, and more internal focus (Kaufman, 2002). According to Dileep (2006), a strong organisational culture exerts more influence on work related performance of employees. On the other hand weak organisational culture is characterised by formalization, competitiveness, external focus, monitoring, regulation and bureaucracy (Dubkevics & Barbars, 2010). On the bases of these values, strong organisational

culture is characterised by clan and adhocracy organisational culture values, while weak organisational culture is characterised by hierarchical and market organisational culture values (Henri, 2006; Linnenluecke & Griffiths, 2010). In this study organisational culture is considered as either strong or weak.

Once a budget is prepared it is adopted

Budget system

A budget system relates to how organisations define the distribution of available resources to meet organisational objectives. Budget system is described as a combination of information flows and procedures, which is part of long term planning and control systems of an organisation (Merchant, 1981, Hilton, 1999, Warren, Reeve & Duchac, 2008). Budget systems based on their nature can either be traditional or modern. Each of these classifications has distinct features, which makes them relevant under different circumstances when making decisions about bases for resource allocation.

Traditional budgeting System

Traditional budgeting systems exist in both private and public sector organizations since time immemorial (Johnson, 2005). These systems of budgeting are characterized by a focus on input and centralized control systems (Diamond, 2006). They also rely on historical information and involve a proportionate increase approach, to resource allocation (Marginson, Ogden & Frew, 2006).

Approaches to traditional budgeting system include; fixed/static budgeting, incremental budgeting, rolling and flexible budgeting (Porche, 2004; Harvard Manage Mentor, 2007).

Fixed budgeting is concerned with allocating expenditures based on a one-time allocation of resources (Maher, Stickney & Weil, 2007; Dubrin, 2008). This system of budgeting is applicable and appropriate in financially stable environments (Ray, 2005). In a static budgeting system, a budget is rigid since it is not modified once the actual volume of sales or revenue (resource) is ascertained (Guilding, 2002). A static system of budgeting is most likely to be applied to discretionary costs, because they do not have observable relationship with volume or activity measures (Scarlett & Scarlett, 2007).

throughout the year and does not recognize changes in activity level; rather it shows expected results of a responsibility centre for only one level of activity (Serge, 2010; Thibodeaux, 2011). The benefit derivable from this system of budgeting is that it is well suited for administrative departments (Warren, Reeve & Duchac, 2008).

Incremental budgeting system, unlike the fixed/static budgeting system, is a system whereby the budget is prepared by taking the current period's budget or actual performance as a base upon which increases are added for the new budget period (Drury, 2008; Irons, 2010). Under this system, the distribution of resources among organizational sub-units is fairly stable as attention is focused on allocating incremental resources without challenging historical budgets (Ezzamel, 1994). This system of budgeting has been recognized to be simple, appeals to common sense and forms the basis of some important base line decisions (Penner, 2003; Thompson, Wood & Crampton, 2008).

The rolling budget system is continuous in nature and more dynamic than incremental budgeting. It is amenable in nature and relatively responsive to changes in the organisational environment. It is prepared for a predetermined time horizon, and constantly modified when predetermined milestones are achieved. This system of budgeting is suitable in volatile business environments (Horváth & Sauter, 2004; Daum, 2005).

The flexible system of budgeting focuses on categorising costs according to how they respond to changes in activity level. It is recognised as a good tool for planning and controlling operations (Smith, 2002; Hansen, Mowen & Guan, 2009). With this traditional system of budgeting, adjustments are made to original budget estimates to accommodate new levels of activities (Wolper, 2005). Unlike rolling budgets, which are time bound, flexible budgets are prepared based on activity level (Zelman, McCue & Glick, 2009).

In spite of observed reasons for adopting traditional budgeting system, some limitations associated with its use include its inability to project future expenditure levels and a barrier to efficient resource allocation and utilisation (Dean, 1990, Libby & Lindsay, 2003). Similarly this system of budgeting is short term focused

(Diamond, 2006) and encourages bureaucracy (Cokins, 2008). These limitations have inspired the need for advanced and alternative budgeting system (Holtkamp, 2011).

strategic focus, budget allocations will change to reflect the change in priorities (Collier, 2003).

Modern budgeting system

A modern budgeting system according to Bowsher (1990) focuses on differentiating operating costs from capital expenditure, sorting out priorities and fostering accountability. In the view of Diamond (2006), the transitional movement from traditional budgeting system to a modern budgeting system is necessitated by the need to move from a centralized input-oriented system to a performance-based system. This system of budgeting promotes political priorities, economical priorities and management productivity (Diamond, 2002; Jadranka & Marina, 2009). It is argued, that modern budgeting systems can only thrive in decentralized organizations (Martinez–Vazques & Boex, 2000). Significant modern budgeting systems include; Zero Base Budgeting (ZBB), Priority Based Budgeting (PBB), Activity- Based Budgeting (ABB), Performance Budgeting System (PBS)

Zero Base Budgeting (ZBB)

Zero Base Budgeting system is based on rationality and promotes flexibility (Wildavsky, Swedlow, & White, 2006). Apart from discouraging unproductive use of resources, it as a technique for planning and making decisions (Valdez, 2010). This system of budgeting operates by casting out all old assumptions and preparing a budget as if the functions had never existed (Plewa & Friedlob, 1995; Graham, 2010). This system of budgeting is widely adopted by not-for-profit organizations and governmental units (Ishikawa & Sudit, 1981; Hayes & Cron, 1988). It is also regarded as a better alternative to incremental budgeting (Irons, 2010).

Priority Based Budgeting (PBB)

Similar to ZBB, PBB re-evaluates all activities each time a budget is set (Atrill & McLaney, 1994). This system of budgeting allocates funds in line with strategy, such that if priorities change in line with the organization's

Steine, Bekooij and Wiggers (2009) in line with this position also noted that it is a system, which associates priority with each task. This system of budgeting adopts a holistic approach to resource allocation, and is a natural alternative to incremental budgeting (Kavanagh, Johnson & Fabian, 2010).

Activity- Based Budgeting (ABB)

An ABB system involves identifying series of activities and building budgets for each activity (Hansen & Mowen, 2006). It is described as a system of budgeting that involves a quantitative expression of the activities or business processes of an organization, reflecting forecasts of workload and other financial requirements to achieve strategic goals or planned changes and to improve performance (Bengü, 2010).

This system of budgeting has encouraged many organisations to abandon traditional systems, because of the possibility of linking strategy to activities, forecasting revenue and effective management of capacity (Brimson & Antos, 1999). ABB allows managers and business owners to view the organization as whole rather than as individual departments, as well as fostering a customer-focused culture (Ryan, 2010).

Performance Budgeting System (PBS)

Performance budgeting (used synonymously with program budget system), has been described as a budget format that relates the input of resources and the output of services for each organisational unit individually (Robinson & Last, 2009). The fundamental objective of this system of budgeting is entrenched in enhancing the quality of public spending, though many researchers have not proposed evidence of its effects on allocation decisions (Zaltsman, 2009). Carter (1994) suggested that performance budgeting system uses statements of mission, goals and objectives to explain why money is being spent. This system of budgeting is not only restricted to resource allocation decisions, but also to the way budgets are executed (Robinson & Brumby, 2005).

Segal and Summers (2002) identified the basic components of a performance budgeting

system to include the result, the strategy and the activity or output. According to Mercer (2007),

PBS provides meaningful indications of how money spent, is expected to turn into result. The focus of this system is to establish the relationship between money budgeted and results expected (Aleksander & Janko, 2009). This system of budgeting has been observed to exist in the public sector of Nigeria (Omolehinwa, 1989).

The dimensions of budgeting systems observed from literature provide evidence that budgeting takes place in both private and public sector organisations. The benefits derivable and associated limitations of each system and its respective components have also been identified. It can be deduced that decision makers within organisations are at liberty to choose one system over the other. Based on the provisions of role theory, heads of departments in the discharge of their responsibilities have control over budget estimates, using methods they consider suitable. In addition, they are at liberty to select a system that will sustain performance results capable of generating the type of result they aspire to achieve.

Organisational performance

In public sector organizations, where rewards of decision makers are not associated with levels of profit, or output, it becomes imminent to evaluate performance from an organisational perspective. In this study performance will be studied using the balanced scorecard approach. The balanced scorecard (BSC) is a comprehensive framework that can identify a range of distinct performance dimensions and indicators useful for managing diverse organisational goals (Hendricks Menor & Wiedman, 2004; Chongruksut, 2009). This approach of performance management measures both financial and non-financial parameters from internal and external perspectives (Kaplan & Norton, 2007; Farid et al., 2008).

Hypotheses

H₁: Strong organisational culture is not positively associated with higher levels of

organisational performance.

H₂: Strong organisational culture does not promotes the adoption of modern budgeting systems

H₃: Choice of budget system by heads of departments does not influence observed level of organisational performance.

H₄: Observed variation in level of organisational performance and choice of budget system are not significantly affected by organisational culture.

Methodology

This study adopted a survey research design. The design was considered suitable for a study of this nature since it relies on opinion expressed in order to measure the variables used in the study. Primary data was also extensively relied upon. This was obtained through self administered questionnaire. Respondents were neither held against their will nor were any form of enticement given to solicit their cooperation.

The population used in this study comprised of heads of departments and units in federal universities across Nigeria. The Universities selected were those that have operated for a minimum of four academic sessions. This study adopted a cross-sectional survey methodology. A multi-stage sampling technique was adopted in selecting fifteen out of thirty-six federal universities. Random sampling technique was further adopted to select five hundred heads of departments in both academic and non-academic departments from sampled federal universities. Data gathering instruments were administered through personal administration. A total of 272 useable responses were retrieved from the data gathering exercise from ten universities out of the fifteen universities sampled. A response rate of 54% was considered satisfactory, based on the recommendations of Henry (2006). The real names of the universities in this study have not been used for reason of keeping them anonymous. A summary of sample drawn from the Universities is presented in Table 1:

Table 1: Summary of sample size distribution

University Code	Number of respondents
1	28
2	30
3	21
4	15
5	35
6	15
7	45
8	22
9	36
10	25
Total	272

Variables of the study

Organisational culture (OC)

This variable is measured using the Institutional Performance Survey (IPS) instrument. It has been used to measure organisational culture of universities and colleges (Smart, 1988; Quinn, 1988; Zammuto & Krakower, 1991; Smart & Hamm, 1993; Fjortoft et al., 1994). The validity has been ascertained by previous researchers in the field of organisational culture (Zammuto & Krakower, 1991; Frew 1996). This instrument has also been adopted in accounting based researches (Bhimani, 2003; Henri, 2006). In this study, this instrument had cronbach alpha of .70.

This study adapted the work of Henri (2006), to measure organisational culture in terms of two values on two extreme continuums. Value for the flexibility and control continuums comprises of the following values:-

Flexibility value score = (Group-culture score + developmental-culture score)

Control value scores = (Hierarchical-culture score + Rational-culture score)

In this study, flexibility value scores are used to measure strong OC, while control value scores are used to measure weak OC. An organisation will be deemed to exhibit a dominant strong OC when observed strong OC values are greater than observed weak OC values. Similarly, observed OC will be deemed to be weak when observed weak OC values are greater than observed strong OC values. Binary values (0, 1) were used to depict weak and strong organisational culture respectively.

Budget system

Budget system of an organisation was measured using descriptions of eight commonly adopted budget systems. Budget systems were assigned numbers 1,2,3,4,5,6,7, and 8 to represent fixed, flexible, incremental, zero based, priority based, activity based, performance based and rolling budgeting systems respectively. The Cronbach alpha of this instrument was .75. The budget systems were further classified as either traditional or modern using binary numbers (0, 1) respectively.

Organisational performance

The balanced scorecard is used to measure this variable. The version of DeBusk et al. (2003) is adapted for this study. The instrument used in measuring this variable had a Cronbach alpha value of 0.94. The balanced scorecard has four perspectives namely student, education & teaching, course development & human resources, and finance. For interpretation, an index of mean score was adopted as follows; 1 to 2.9- poor performance; 3 to 4.9- good performance; greater than 4.9 - very good performance. For statistical analysis these levels of performance were ascribed 0, 1, and 2 to denote poor, good and very good levels of performance respectively.

A combination of descriptive and inferential statistical tools was used to analyse the data gathered. Descriptive statistics include measurement values of the variables under study.

For inferential statistics, Kendall tau correlation

test and Multivariate analysis were used. This is because of the non-parametric nature of the data used. Correlation was used to ascertain the level of association between variables. In a correlation analysis the closer the value of r is to 1, the stronger the association. The essence of a multivariate analysis is to ascertain the extent of variation among different groups in a population.

Data analysis and Discussion of results

Results of variables measurements are presented in Table 1. Subsequently, test of

hypotheses was performed using Kendall non-parametric correlation test and multivariate analysis. The correlation test is used to ascertain extent of variation between dependent and independent variables of the study. The Multivariate analysis is considered suitable because of the presence of two dependent variables (organisational culture and budget system) measuring organisational performance derived from ten different universities.

Measurement values of variables

Table 2: Results of measurement of variables

University identification Code	Dominant organisational culture			Dominant budget system in practice	Balance scorecard measure of performance				
	Values of strong OC	Values of weak OC	Prevailing OC		Internal dimension		External dimension		Overall average score of performance
	A	B	A - B		Education and teaching	Course development and human resources	Students	Academic management	
1	42.72	57.28	Weak OC	Incremental	3.9889	4.7556	4.3889	3.4074	4
2	42.24	57.76	Weak OC	Incremental	3.9048	4.4762	4.3095	3.7619	4
3	50.79	49.21	Strong OC	Zero	4.6833	5.0333	4.6833	3.7000	5
4	32.83	67.16	Weak OC	Incremental	4.5000	4.9333	3.6000	3.4889	4
5	59.50	40.50	Strong OC	Zero	4.8393	5.9335	3.4333	3.9899	5
6	44.98	55.02	Weak OC	Incremental	3.7000	4.3143	4.2857	3.5048	4
7	48.06	51.74	Weak OC	Incremental	4.5714	4.8214	3.4107	4.8810	4
8	41.25	58.75	Weak OC	Rolling	4.1364	4.8182	4.6136	3.9545	4
9	45.71	54.29	Weak OC	Incremental	4.0556	3.7222	4.0000	3.4444	4
10	43.97	56.03	Weak OC	Fixed	2.8400	3.4800	3.9000	3.0267	3

Table 2 depicts raw measurement values for organisational culture, type of budget system and level of organisational performance. From the data scores it that be observed that universities that exhibited weak organisational culture adopted traditional budgeting system. With regards to observed level of performance, universities with strong OC had very good overall performance score.

On the bases of values, it is observed that universities with weak OC which are characterised by relatively high level of bureaucracy and low level of performance (Dubkevics & Barbars, 2009) appear to adopt traditional budget systems. However, universities with strong OC which are characterised by high clan values and market orientation have higher levels of performance and tend to adopt modern budget systems.

These values provide support for previous studies where it was found that modern budget systems are the choice of decentralised organisations (Martinez–Vazques & Boex, 2000), and these organisations have high level of performance (Diamond, 2002; Jadranka & Marina, 2009). Related studies have also shown that organisations with weak organisational culture often settle for traditional budget systems and lower levels of performance than organisations with strong organisational culture (Diamond, 2006; Shahzad *et al.*, 2012).

Test of hypotheses

The purported hypotheses for this study are tested in this section. Results of correlations depicting possible relationships are presented in Table 3:

Table 3: Summary of correlation values

Hypothesis	Dependent variable	Independent variable	r	sig.	Decision
H ₁	Organisational performance	Organisational culture	0.843	0.010	Supported
H ₂	Budget system	Organisational culture	1.000	0.000	Supported
H ₃	Organisational performance	Budget system	0.836	0.003	Supported

Based on values derived from correlation analyses, it can be observed that a strong and significant relationship exists among the dependent and independent variables. At $\alpha \leq$

0.05, proposed hypotheses were supported.

The fourth hypothesis, H₄ was tested using Multivariate analysis. Summary of inferential values are presented in Table 4:

Table 4: Statistics for Multivariate Analysis Test of Variance (MANOVA)

Variable relationship			Homogeneity of Variance test		Multivariate Analysis of Variance Test Statistics				Decision
Independent	Dependent		Leven's test		Wilk's λ				
			F	Sig.	value	F	df	sig	
OC	BS	OP	1.244	0.297	0.302	18.514	1	0.003	Supported

Test of homogeneity using Leven's test where $p > \alpha$, shows that variance of each dependent variable varies significantly. Using statistics of MANOVA, at $\alpha = 0.05$, Wilks's λ indicates that $(1 - 0.302) \times 100 = 69.8\%$ of the variance of dependent variables are accounted for by the difference between groups on the bases of their organisational culture. Similarly test of between subjects was statistically different in budget system adopted and organisational performance based on observed OC, where $F(1, 8) = 18.51$, $P < \alpha$; Wilk's $\lambda = 0.302$. Thus results provide support for H₄ that strong organisational culture promotes the adoption of modern budget system as well as secure enhanced organisational performance.

Conclusion

Observing budgeting from a system perspective rather than from a behavioural perspective, the primary aim of this study is to provide empirical evidence about the role organisational culture plays in choice of budget system as well as on organisational performance among federal universities in Nigerian. Primary data was extensively relied upon in order to explain proposed relationships of the conceptual model developed to study. Multi-stage sampling technique was used to sample the opinion of 272 heads of departments representing budget holders from ten federal universities across Nigeria. Primary data was obtained through self administered survey questionnaire.

Statistical indices provided support for all the hypotheses tested. Findings collectively organisational culture plays a significant role in the choice of budget system as well as observed level of organisational performance. Practical implication of this finding is that organisations should give importance to the nature of their organisational culture since it plays a significant role in the nature of their control system in terms of choice of budget system as well as level of organisational performance.

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