

Corporate Budget Governance Through The Operating Managers Commitment: What Is The Problem?

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Abstract

The present research aims to investigate, from a contingency perspective, the practices of the budgetary participation in Tunisian companies. A qualitative methodology based on a multiple case study was adopted. The results showed that some factors hamper the development and success of budgetary participation by creating a double dimensional incoherence- psychological and instrumental- between the ideal environment for a participative approach and that of the Tunisian company. The findings could, thus, enlighten Tunisian managers on the forms of budgetary participation that could operate in the Tunisian context; otherwise which seem to be most in harmony with the structural and contextual specificities of the Tunisian company and which also meet the aspirations and expectations of Tunisian managers.

Keywords: Budgetary participation; Contingency theory; Psychological incoherence; Instrumental incoherence

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Introduction

Following the path of Argyris, many researchers have examined the behavioral and organizational effects of the budgetary participation [1-9]. Nevertheless, how the budgetary participation is used remains poorly explored. This research has the motivation, therefore, of investigating this budgetary practice from a case study in a context still little explored [10]. Prior researches that examined the budgetary participation were conducted in American, European and Australian contexts. Nevertheless, no study addressed the context of emerging economies [11]. Hence, additional scholarly research is required on how this budget method is used in companies in emerging economies. Prior studies on budgetary participation' practices are far from being conclusive. Some researches conducted in Tunisia or in other close socio-cultural contexts plead for a low participation of operating managers in the management control system of their companies. A study achieved by Ali and Machungwa mentioned some problems and difficulties of participative management in four developing countries. Among the problems found there was an authoritarian approach of management. In the Arab countries, management still adopts the classic notion of management based on the centralization of authority and control [12-16]. In the Tunisian context, has similar results [17]. She shows the attraction of Tunisian manager for the paternalistic style where the subordinate is ready to do anything to show his loyalty to his superior. The participation generally concerns only the managers who belong to the second level of the hierarchy [18]. To explain these results, several studies adopted a contingency approach and

attempted to advance some contingency variables that greatly conditions budget behaviors [19, 20]. They considered that how budgetary system is developed and used as a complex outcome of some contingent variables. They demonstrated the existence of links between the structural and contextual characteristics of the company (size, strategy, structure, and perceived environmental uncertainty) and its use of the budgetary participation [21,22]. Others authors added behavioral factors related to the actors in their links to the budget system. They argued that budget control practices differ according to the context and profiles of the actors involved [23-25]. Based on this observation of the lack of conclusiveness that marks the previous studies carried out in this regard, our study attend to apprehend the budgetary participation practices of Tunisian companies by determining variables that influence the design of their budget systems and particularly the extend and form of operating managers' participation . Achieving this purpose implies using a theoretical framework that proposes a list of factors that can influence aspects of the budget process, especially the operating manager's participation. We will approach it from the perspective of the contingency theory which is the mainstream in the study of control systems [26]. It has "the merit of positing management control as eminently adaptable to the different types of organizations" Pariente, and as such can help us to understand the diversity of budgetary practices. Our study claims originality insofar as it is anchored in a developing country, namely Tunisia. To leave the European or North American context where this budgetary practice was excessively investigated and to address the Tunisian context will certainly enrich a still insufficient literature on the Tunisian management.

By carrying out this study, we hope to fill an increased gap in the literature on aspects of the budget systems of companies located in emerging countries. We believe that the current study will enable us, within the framework of the contingency theory with its two structural and behavioral aspects, to shed light on the extent and the forms of budgetary participation used in Tunisian companies. Previous studies have relied on structural variables (size, structure, environmental uncertainty) or behavioral variables that revolve around the actors involved in budgeting (personality, age, leadership style). Many authors have recognized the inadequacy of the conceptual framework of structural contingency theory alone to explain organizational behavior Dupy, On the other hand, the behavioral aspect is important but seems restrictive because it does not take into account the structural and contextual specificities where the budgetary participation is developed. Budgets are prepared by men under the direction of other men in a very specific context. By interacting with each other, the socio-cultural characteristics of involved actors and the structural specificities of the company necessarily influence the design and aspects of the budget system. Hence, it seems inevitable to broaden the analytical framework by combining the structural and behavioral aspects of the contingency theory. Our study could thus enrich the literature on the subject. Filling this gap is also important on the managerial level because our results could enlighten Tunisian managers seeking to improve the managerial performance of their companies. Our results could enlighten them on the forms of budgetary participation that could operate in the Tunisian context; otherwise which seem to be most in harmony with the structural and contextual specificities of the Tunisian company and which also meet the aspirations and expectations of Tunisian managers. The remainder of the paper is structured as follows. Section 2 clarifies the conceptual framework of the research. Section 3 outlines the research methodology used. Section 4 presents the empirical results. Section 5 discusses the main results and introduces the perspective of future research.

Theoretical Framework

This study is based on a classic approach in sociology of organizations that considers the company as a system of interdependent actors behaving in response to constraints of their environment [27]. It is crucial to clarify, in what follows, the concept of the budgetary participation and justify the choice of the contingency theory as an analysis framework.

Budgetary participation

The budgetary participation is defined by Shields and Shields 1998 as a process in which a manager is involved with and has an influence on the determination of his or her budget. It refers to the practice of allowing managers to participate in the decisions by which budgets are established to measure and

evaluate their performance Swieringa and Moncur, How the budgetary participation is used may differ significantly from company to company, and even from level to level or from position to position within a given company [28]. According to budget participation, Mintzber 1979 distinguishes between a top-down budgetary process and a bottom-up one. Sponem proposes four possible practices in terms of participation: construction authoritarian budgeting by the one who controls, top-down or bottom-up participative construction and free construction by the controlled. Some authors have questioned the reality of budget participation. According to them, budget participation could take two forms, namely real participation and pseudo-participation. Besides being involved in the budget process by suggesting opinions and proposals related to the budget, the operating manager must be able to influence budget decisions. Otherwise, the process would be called pseudo participative.

Budgetary Participation and Contingency Theory

How budgetary system is developed and used was considered as a complex outcome of some contingent variables Komarev. Some authors retained the structural contingency theory as theoretical basis and demonstrated the existence of links between the structural and contextual characteristics of the company (size, structure, environmental uncertainty, culture) and its use of the budgetary participation. The influence of size on the organization and its management has been known for a long time. Budgeting techniques have proven to be all the more sophisticated the larger the size of the company noted that in large firms, managers consider that they have greater power of influence and that they are more involved in budgets establishment. This result confirms that of Merchant 1981. According to the latter, the larger the size of the company, the more participative the budgeting process is. Organizational structure is considered one of the determining factors in the design and operation of management control Chenhall, particularly the degree of its decentralization. A survey conducted by Bruns and Waterhouse 1975 showed that managers in centralized firms consider budgets to be less useful. On the other hand, in decentralized firms, budgets are perceived as important but with the participation of all managers concerned by budgets. Merchant 1981 and Sponem 2002 showed that the most decentralized firms adopt essentially participative budgeting processes. According to Shields and Shields, Contingency theory predicts that when the external environment becomes more uncertain, the company responds by increasing differentiation which in turn requires increasing use of integrated mechanisms, such as budgetary participation to coordinate actions. It is argued that the amount of information that managers require for decision-making depends on their external environment Chenhall and Morris. As the environmental uncertainty increases, they look for more job relevant information for planning. Govindarajan

indicated that budgetary participation will provide more useful results when environmental uncertainty is high. Sponem and Kren confirm this result by concluding that the budget process is all the more participative as the company's environment is uncertain and dynamic. Other authors [29,30] proposed to broaden this research framework to the behavioral contingency theory by integrating behavioral factors related to the actors in their links to the budget system. The personality traits of authoritarianism, need for independence, and flexibility were found to be correlated with certain attitudes toward the budgetary system. They have predictive ability concerning the rigidity or participativeness of the budgetary system Seiler and Bartlett. Internal-external locus of control was found to greatly influence budgetary reactions and attitudes Brownell. Prior research revealed that Internals, because they behave as active members of the group and aim to be involved in the decisional process of the company, they prefer a participative budgeting process where they will have some influence on the budget that is set jointly. Externals managers seem refusing responsibilities. They prefer receiving and executing top management's orders. They, even, perform better under an autocratic decision-making system. Thus, they react negatively to budgetary participation [31]. The personality of the leader is crucial to the initiation and maintenance of any participative approach Black and Margulies, on the budget side, the classic result is that of Vroom 1960. He concluded that authoritarian and inflexible people prefer to operate in a more rigid budget system with low levels of participation. This result was later confirmed by [32]. On the other hand, indicated that the personality traits of leaders, including authoritarianism, are predictive of the characteristics of a budget system and more specifically its degree of participation. In their view, the extent of budget participation depends largely on the personalities of those who set up the budget system.

problem. We opt, therefore, for an abductive approach. While we recognize from the outset the clear impact of the cultural environment on budget behavior, we seek to enrich our conceptual framework with successive iterations between field data and theory. A qualitative method underpinned our research. It is the most appropriate whenever we seek to gain an in-depth understanding of a sensitive and complex phenomenon in its actual context Broulakis, 2006. It is the methodological interest of this research. The majority of prior research, including those conducted in Tunisia, have used rather quantitative methodologies to address this problem. As recommended by many researchers Royer and in connection with the problem dealt with in the present study, the budgetary participation, which remains poorly explored in the Tunisian context, we opt for the multiple case studies. As advised by many researchers [33, 34]. The choice of our cases was supported by theoretical criteria prefixed in coherence with objectives pursued, and logistical criteria, essentially the possibility of access to companies. The survey was finally conducted in eleven Tunisian SMEs. For data collection, we combined non-participant observation, document analysis and a set of interviews. Qualitative research favors the use of speech data (interviews, documents) to the detriment of spontaneous observation and conversation data between actors, while it is the actions and practices of actors in their context and in a dynamic perspective that allow better understanding of social practices. In this sense, the observation, "a data collection tool where the researcher becomes a witness to individuals behaviors and practices within groups by staying at the sites where they take place" [35], allows us to identify the interpersonal aspect of the budget, including the interactions and resulting exchanges between participants. For this purpose, we have participated in six budget meetings of an average duration of one and a half hours. Simultaneously, we conducted 39 semi-directed interviews supported by a guide and conducted face-to-face. We interviewed leaders, functional and operating staff. The interview lasted, on average, between 30 and 45 minutes. We continued our research until data saturation; otherwise no new data could enrich our analysis of new results Hlady-Rispal. Our interviews were recorded and transcribed. The transcripts have been imported into NVivo for encoding. We had access to various corporate documents. Several documents relating to the management control system and specifically the budget control were consulted. For data analysis, we opt for a thematic content analysis approach following the procedure advocated by Miles and Huberman and recommended by other researchers [36,37]. This method of analysis consists in "identifying general recurring themes in verbal or textual expressions that appear in various more concrete contents". It is systematically identifying, grouping and, alternatively, analyzing the topics addressed in a corpus [38]. It consists of (1) fully transcribing the data collected in verbatim form, (2) cutting the speeches collected in different segments, (3)

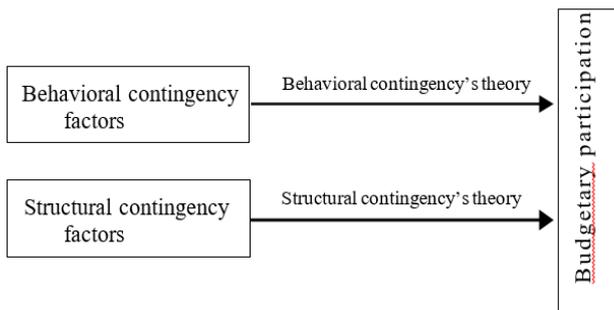


Figure 1: Research framework.

Study Design and Methodology

This research aims to gain a deeper understanding of a complex concept, budgetary participation, in the Tunisian context that is little explored. It seems very simplistic to address the field with a prefixed conceptual framework that could lead us to favor some items over others that may be more relevant to our research

grouping them under pre-established codes from the literature or codes that emerge from the corpus itself, and (4) interpret them [39-48].

Results

Low Budgetary Participation

The general manager of each company prepares, with the support of his sales manager, the pre-budgets (in a first step) and the final budgets (in a second step) of his company. However, the input of the latter would not necessarily influence the established budget. In most cases, the sales manager is not satisfied with the decisions made, which should, however, be in line with the expectations of his company's general management. "I inform him [the sales manager] that this is my goal and that I will pursue regardless of his opinion" (General Manager). Other operating managers who are expected to be involved in budgeting are not included in the list of participants. "The purchase decision, the style of purchase, the choice of Supplier... It is the general manager who decides and I pass the operation, reports the purchase manager of a company". "Assuming that I will attend the budget meetings, what am I going to add to them? They will dictate rates and ratios that we should respect, adds the production manager of another company". It is clear, therefore, that the operating manager is not included in the list of partners involved in budgeting. Even if he would be involved, it is just to meet management's needs by providing useful information (Production Manager). "The operating manager is just a link in the information's channel. It is the general management that will treat the information", points out the general manager of a company visited. For the phase of budget control, operating managers participate in budget monitoring. They regularly identify budget variances and propose corrective measures. The variance analysis is carried out continuously between the operating managers and the management controller and monthly in budget meetings that bring together the operating managers, the management controller and the general manager of the company. It's clear, thus, that the extent of participation in Tunisian companies is very low. It seems that the budget participative prerogatives are exclusively reserved for senior managers, whereas the operating managers implement the decisions already adopted by those at a higher level.

Towards an explanation of Tunisian managers' behaviors

In order to explain the budgetary behaviors of Tunisian managers, in particular budgetary participation' forms that they used, we employed two techniques of the content analysis, namely the contingency analysis and the frequencies analysis. If the latter is interested in the popularity (importance) of an element, the contingency analysis refers, rather, to the relationship between

elements. The results highlight a battery of factors that hamper largely the use and success of the budgetary participation. These factors are listed in the table below.

Table 1: Contingency factors reported by the interviewees.

Thematic category	Number of respondents mentioning the item (N=39)
Power centralization	37 (94.87%)
Locus of control (operating manager)	35 (89.74%)
Evaluation system	30 (76.92%)
Authoritarianism (high manager)	27 (69.32%)
A communication problem	32 (82%)
Organizational vagueness	25(64%)

Behavioral variables: The Authoritarianism of senior managers and the locus of control of operating managers affect significantly budget behaviors in Tunisian companies. Senior managers seem to be authoritarian in their management of companies. They centralize the decision authority and still believe that they are the sole competent and empowered to run companies. The words of a general manager, at an executive committee meeting, are a relevant illustration in this sense: "*You [operating managers] just have to execute exactly what you are told. [...] We pay so many salaries and we expect people who are good but not stubborn*". They are unwilling to share decision-making power with operating managers. They hesitate to accept them as valuable partners in making decisions process. "*We let them [operating managers] discuss why? They are not going to add anything*", reports a general manager". Nevertheless, the leader's authoritarianism does not explain in itself the lack of the operating manager's participation in the budget process. Companies are run "as autocratically as their members allow". Operating managers accept the authority of superiors as just and appropriate and show excessive obedience. Far from claiming additional responsibilities, they complain about those assigned to them. They lack pro-activity and a sense of challenge and self-determination. They are sometimes afraid to fulfill their responsibilities and want to be covered. "*I do not try to get involved anymore. I do not take risks. [...] It is up to them [managers] to decide*", notes a Technical Manager met. *Finally, why they are well paid? It is to decide, engage the company, and take the risk*, adds a production manager". "I always *have to go back to my general manager. It's finally a means of protection*", notes a purchase manager".

Structural variables: It is clear that the firms studied are characterized by an excessive centralization of power, significant organizational vagueness, insufficient communication channels and an increased problem linked to performance evaluation. However, in such a structural climate, the budgetary participation cannot develop and operate. Our interlocutors unanimously

(94.87%) describe the symptoms of excessive centralization which is apparently not recent. The commitments of companies are made at the senior management. "Everyone reports to the general manager, Says an operating manager met. Any proposal shall be approved by him". "Finally, they [operating managers] don't have much to decide. They can only commit for small amounts. In short, the company's commitment, be it budgetary or otherwise, is made at the level of general management, reports a general manager". There is no doubt that meetings, bringing together operating managers with their superiors to discuss items related to the company's activities including budgetary ones, are really very interesting moments. But an acceptable percentage of our interviewees (82%) raised an accrual problem of communication within their companies, in particular an increased lack of tools or channels to facilitate the participation actors in the budget process [49-53]. The tradition of meeting is almost absent and is restricted to members of high management. In that sense, a general manager announces the recent birth of such a practice. Although it is so embryonic, it starts to sprout. The words of this manager illustrate this well: "There was no such notion of communication or exchange of information. People did not even know how to meet together. Now, on the first Tuesday of every month, we have scheduled meetings for all managers of the company". Studied companies seem Moreover, the companies studied appear to have started investing very recently in the field of information systems, but "it is still very basic. We bought very simple software such as stock management so that people receive trainings about how to use software for managerial purposes" (general manager of a company). A tendency of deregulation is a major feature of the evaluation system. The latter, according to our interlocutors, suffers from subjectivity and does not necessarily rely on performance. Given the absence of a dynamic system that directly links evaluations, achievement of objectives and results with remuneration, the evaluation process and its results continue to be deciphered according to the same relational evidence. It leaves a large place to the informal and the blur and therefore promotes the culture of obedience and loyalty. "Here, it is a very subjective evaluation, noted a commercial manager interviewed. [...] It is with the "flair" that our superiors give the bonuses". Our respondents (64%) evoked, also, a lack of regulation and formalism that mark significantly the control environment of Tunisian companies. Every manager seeks to reinforce a relational tissue around him that implicitly compensates for the low density of the organizational tissue whose environment is largely unregulated. "The notion of procedure did not exist, admitted a management controller. Procedures, function sheets, etc. are being created".

Discussion and Conclusion

The purpose of this study was to consider the influence of some

contextual factors on aspects of budgetary systems. The results report that a set of contextual factors influence budget behaviors. These factors combine with each other and create a two-dimensional, instrumental and psychological, incoherence between the ideal environment for a participative approach's success and that of the Tunisian Company. These results lead us, therefore, to refine the framework by advancing an approach apprehending both the instrumental and psychological levels. The first is related to the company itself. It refers to the instrumental predisposition of the latter to operate a participative mechanism. Otherwise, to what extent its organizational structure is favorable to the development of a participative budgeting system. Psychological coherence refers, rather, to the actors involved in the budget; To what extent the participative approach is in harmony with the expectations and aspirations of those actors who, if not, would not be psychologically ready to suit it and to perfect with. The first broad implication of our research is theoretical. Our empirical investigation leads to the development of a theoretical model that combines structural contingency factors and behavioral contingency factors in apprehending the budgetary behavior. Prior researches' results on the budgetary participation are limited [54-57]. They treated the impact of each factor, taken alone as the leader's authoritarianism the manager's locus of control the company's structure Merchant, 1981 and the national culture. Thus, mobilizing the contingency theory with its two components, structural and behavioral, would be very relevant to explain the budgetary behavior [58-61]. The second implication is practical. Our findings suggest that it is necessary for managers to focus on the broader context in which this budgetary practice is used. This latter has two aspects: structural and behavioral. The success of the budget participation depends largely on the organizational setting in which it is used, on the instrumental willingness of a company, and on the psychological willingness of actors involved in budget process to develop and succeed such budgetary practice The present study has a methodological limitation linked to data collection tools. Budgetary participation is of a complexity that requires an in-depth study and, in addition, the establishment of a trust climate between the researcher and the subjects. We are fully aware that only a longitudinal analysis of the Tunisian firm's budgetary process can shed light on some aspects. This mode of investigation will make it possible to pursue, in a dynamic manner, the evolution of the object of study, thus offering "a more accurate description and assessment of desired and created budgetary room for manoeuvre" [62-69].

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