The “Interactive” Use of Budget Participation in Public Organization and Team Performance – Towards Optimal Acceptance Utility

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ABSTRACT

Purpose – This research aims to highlight the significance to use of budget participation (UBP) as an “interactive” system that adapted in government’s official, hence delivering optimal employee performance management effectiveness. Using Schatzki’s (2002) “site of the social” conceptual framework, it aims to empirically investigate the effect UBP’s for example strategic implementation could have been influenced on public acceptance throughout it is mediating by team work of management performance

Design/methodology/approach – In the set objective, we conducted a online survey of 300 located in the West Java community members. The data final is 97 responses fit for empirical testing the data were performed using SPSS version 23.

Findings – the statistical analyses were found that the strategic use of budget participation positively effect on public acceptance, very surprises directly and indirectly, its engagement by the employee and team work of management performance, but employee performance did not description that is a solutions manner with leveraging were improving of the optimal public acceptance utility.

Research limitations/implications – The conclusions a relatively based on the locally the data sample and a developing economy the context, and thereby, with caution would be replicated.

Originality/value – The study as an introduces to the management accounting literatures and the roles of the strategic use of budget performing to help everyone in public sector organization. Its rigorous “site of social context” and that massive practitioners’ intentions rather than directly to imply of the budgeting for resources statement only.

Keywords: Strategic Use of Budget Performance Systems, Public Sector Organizations, Team Performance, and Schatzki.