

THE GOVERNMENT PARTICIPATION IN BUDGET SETTING CAN BE IMPROVED TRUST AND PUBLIC ACCEPTANCE

Muhammad Dahlan, University of Padjadjaran

ABSTRACT

This study aims to examine how to budget participation and communication will be increase trust and public acceptance located in community members of West Java Province, Indonesia. An online method was employed to collect data and yield of 97 community members. Public was participated in this research some of lectures, government employees, professional, businessman and other public. That are will involve and competence of the public perception to why public in order trust and acceptance of the government policy.

The analysis indicated that government budget setting and communication has a positively effect on trust and its impact to improve of public acceptance in the governmental institutions. So that, trust as an intermediation variable when the relationship among of government budget setting, communication and public acceptance. The data also proved, government policy and their employees fully involved in budget setting has been increased public trust and acceptant.

The budget setting as of government policy and their employee participant was generated of the public communication, educated and social trusted. That are public and community members can be interesting, public perspective will move up, and that to seek of governmental agenda appropriateness throughout by the community members and public perspective. This study hang-out management accounting systems (MAS) literature, for example on actual availability of MAS as perceived by user of community members in public sector organizations and MAS information as educator of the publicness. Study of MAS in public organizational is very interested and its might employed.

Keywords: Government Budget Setting, Communications, Trust, Public Acceptance, and Government Institutions

INTRODUCTION

There is lack of transparency and consensus in the concepts of public acceptance and measures used in this area of research (Kim & Shim, 2020). Government participation in budget setting is one of key factor for communication, for example budgeting procedural and policy undertaking. The importance of effective government communication on public acceptance of government policies, that affect by communications. This study intends to fill the gap in the literature by developing an integrative model that links between the public's evaluation of government communication and factors that influence the public acceptance of policies. Procedural of budget setting is embrace of government communicates to improve of trust by the community member. This research focuses on government communication as an actionable driver that may engender those factors. For example, Spekle & Verbeeten (2014) argue, the use of performance measurement systems in the public sector and public communications in the government that be potential issue for analyzes but each period political consensus might dynamic and may intended unpredictability.

Indonesia of government participate in budget setting are an involvement from the city and province submit to national ministry and department or independent bodies then to prove by Legislative Members as Dewan Perwakilan Rakyat (DPR). Participation in budget setting some patter of communicate from the community member and local government, that are budgeting

procedure and governmental policy has been including in the system of the budget context. Shows that will be propose to carry out of trust and public acceptant.

Public opposition to government's policies, said the government policy and budget setting procedure has been not transparency and fairness, but budget realization in order corrupt and misleading implementation (Chanley et al., 2000; Marien & Hooghe, 2011). By the way, that was decreased trust and public acceptance. Governmental should be improved of communicate to community member and public oppositions. In the ended, budget setting and policy extent to which of the community members educated while budgeting systems throughout to elaborate between government and public opposition, included how to imply of local and central government in budgeting procedures (Tindal & Hart, 2011; Romzek, 2000). The budgetary behavior in public sector organizations in the developing countries might be different from what is observed in developing countries (Yahya et al., 2008; Smith et al., 2015).

Commitment to communicating pay intention in public sector organizations in the developing countries (Yahya et al., 2008). Interactive budget use and performance evaluation can be effect of commitment and government communications (Dahlan, 2019; Chowdhury & Shil, 2016; Yuliansyah et al., 2018). Its budget context in the management control systems view for the communication between superior and subordinate lever who have interactive use of performance measurement systems (Merchant & Van der Stede, 2017; Dahlan et al., 2020; Chenhall, 2003). Hence, this study has used data empirical by external respondent to examine of the relationship among of variables than other research to examine the relationship among variables in the government context and performance evaluations such as trust and public acceptance.

LITERATURE REVIEW

Datar & Rajan (2017) said budgeting is most useful when it is integrated with institutions strategy. Strategy specifies how an institution matches its capabilities with the opportunities in the marketplace to accomplish its objectives. The value of the budgeting process has been the subject of intense debate over the past few years and communication is the essence of the budget process. In the government context, communications one of model by local government to the community members. After that will be to prove by the Legislative Members. The steps and actions leading to the presentation of the budget request to Legislative involve extensive summarization of information.

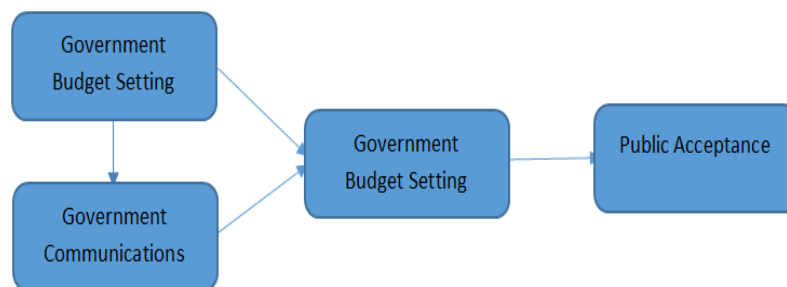
The budgeting process focuses on a single year, whereas strategic planning focuses on activities that extend over a period of several years (Anthony & Govindarajan, 2007). There is a premium on making the point economically since there is only so much that a reviewer can absorb at a time. The technical aspects of the budget (such as financing schedules) summarize information that is important for understanding the nature of what an agency expects to do. The budget documents are a communication tool, as are the hearings, justifications, and other parts of the process. At the each of step there is a communication element, both written and oral, and what is to be communicated as well as how it is communicated are vital to the success of the agency and its operating components in obtaining resources, so that enhanced of public trust and acceptance them policies.

Use of a budget is an essential tool for communication (Anthony & Govindarajan, 2007). Preparation of budget has four principal purposes: (1) to fine-tune the strategic plan; (2) to help coordinate the activities of the several parts of the organization; (3) to assign responsibility to managers (as local governmental), to authorize the amounts they are permitted to spend, and to inform them of the performance that is expected of them; and (4) to obtain a commitment that is a basis for evaluating a managers (organizations) actual performance. This theory relevant on the communication in public sector extensive use for evaluations and budgeting process (Smith et al., 2015; Tindal & hart, 2011).

The preparation and use of budget is not without difficulties (Lidia, 2014). That is difficult some un-matching communicates among governmental, legislatives and community

members. Top-up and button-up of budget process might essential involvement and meeting views sense belonging perspective. The communication of the results to use of the resources is as important as the promises made in the process of obtaining the resources (Tindal & Hart, 2011; Marien & Hooghe, 2011). At each of these junctures the budget has to communicate the agency's and its managers' position. Strategic plans are to set understandable goals and objectives that are directly related to agency missions. Promises of performance are to be summarized as expected deliverables that agencies commit to deliver as part of their annual plans. The agencies explain how their deliverables relate to the achievement of the goals stated in the strategic plans (Tindal & Hart, 2011). If there is no direct, understandable relationship between the deliverables promised in the annual plan (*i.e.*, budget request) and the goals, the agency will have failed in its communications with Legislatives as to what it will achieve with the resources that it wants the Central Government to provide (Kim & Shim, 2020; Tindal & Hart, 2011; Yahya et al., 2008).

Government communication in order reflection of institutions commitment and law compliance on budgetary setting (Chenley et al., 2000; Chong & Chong, 2002; Yahya et al., 2008). Commitment to budgeting procedure and compliant to the law is one way to communicated from transparency and consensus. Managerial factor has been of the budgetary participation to prove on dedicated to community members (Chong & Chong, 2003). Successful public employees stand ready to play each role as the performance expectations of the various audiences change (Romzek, 2000; Tindal & Hart, 2011). That are should be budget process and communication to other path its decreases and increases trust and consequence to public acceptance, as mentions of government commitment. We summarize in figure 1 show that the research model:



**FIGURE 1
THE RESEARCH MODEL**

The conceptualize of trust as interpersonal trust, as “subordinate’s trust or confidence in the superior’s motives and intentions with respect to matters relevant to the subordinate’s career and status in the organization.” This conceptualization is consistent with previous accounting studies which examined trust in the context of superior subordinate relationships and performance evaluation (Smith et al., 2015; Tindal & Hart, 2011; Lau & Sholihin, 2005).

HYPOTHESES

Government Budget Setting and Government Communications

Interactive use of budget is essential tool for communications from low level manager to top level management every institution (Anthony & Govindarajan, 2007; Datar & Rajan, 2017). Also, managers use of budget for coordination and planning some of activities in with over organizations for the communications (Datar & Rajan, 2017; Winata & Mia, 2005; Dahlan, 2019). Parker & Kyj (2006) argue that, budget participations will positively effect on information sharing from between superior and subordinate level in the budget process. Thus,

participative in the budget setting is extent to which in the organizations from the process to implementations can be to actualize of the programs and support their policy those community members and everyone in the country that is management effectiveness (Maiga et al., 2014; Yahya et al., 2008; Dahlan, 2019). The experts in the public communications suggest two-way communication that are government and public in with open, clear and responsive to truly understand and involve the public (Kim & Shim, 2020; Lidia, 2014; Yahya et al., 2008). Further, for the government context, we expected that there is relationship between government budget setting and government communications in which her/his collaborations and propose the hypothesis:

Hypothesis 1 *There is positively relationship between government budget setting and government communications*

Government Budget Setting and Trust

Budget participative and fairness would be clear and transparence can improve trust to truly understand from public over institution move to the government policy from to seek of management efficiency and effectiveness but government budget setting other word communicates and will increase trust of the stakeholders (Kim & Shim, 2020; Lidia, 2014; Maiga & Jacobs, 2007). Then, budgetary as a tool to make sure of activity should be implemented and goal have achievement, so that outcomes it is of trust to be manifestation in order two-way communications platforms (Sholihin et al., 2011; Maiga & Jacobs, 2007; Lau & Tan, 2006). Therefore, we accepted that government participation in budget setting has relation to public trust and propose hypothesis:

Hypothesis 2 *There is positively relationship between Government budget setting and trust*

Government Communications and Trust

Based on government participative in budget process is a tool for communicated to publicness will promotes their policies and programs to community member to see over institutions actions that is will be suggestion impact trust (Sholihin et al., 2011; Lau & Sholihin, 2005; Lau & Tan, 2006). Others previous studied has suggested, communications into budget fairness can influence trust (Kim & Shim, 2020; Lau & Buckland, 2001; Lau & Tan, 2006). Thus, we expect that there is relationship between government communications and trust, and propose hypothesis:

Hypothesis 3 *There is positively relationship between government communications and trust*

Trust and Public Acceptance

The trusting subordinates expect their interests to be protected and promoted by their superiors, feel confident about disclosing negative personal information, feel assured of full and frank information sharing, and are prepared to overlook apparent breaches of the trust relationships (Kim & Shim, 2020). Argue that a necessary foundation to increase trust in a supervisor is for the superior to engage in trustworthy behavior with the following characteristics: reflects the reliability and predictability of actions; which refers to the consistency, sharing and delegation of control, communication, which an open exchange of ideas drawing on reliable, adequately explained information, and demonstration by showing consideration and sensitivity for subordinates' needs, acting in a way that protects the subordinates interests, and refraining from exploiting others.

The goal-setting theory literature suggests that trust in a superior is an important determinant of goal commitment, that possible reason and people who trust each other can synchronize, help each other and work together constructively (Sholihin et al., 2011). Further, he

contends that trusting behavior can improve decision quality and its implementation which in turn, is able to increase problem solving effectiveness and commitment. More recently and in a budgeting context, previous studies also found that trust in superiors positively affects trust and public acceptance (Kim & Shim, 2020; Maiga & Jacobs, 2007).

Kim & Shim (2020) said, government participation in budget setting is one of key factors for communication, for example budgeting procedural and policy undertaking. Therefore, the social trust is important and increasingly of public acceptance on government policies, that affect by communications and trust. Previous researchers have supported, while public trust in government will increase so that for economic scandal with Congress (Chanley et al., 2000) and also found, public trust in government will increase involvement for the law compliance (Marien & Hooghe, 2011). So that, public trust in government will increase then enhanced to public acceptance and that in with developing an integrative model that links between the public's evaluation of government policy and factors that influence on the public acceptance. Based on those studies, we concluded that and proposed the hypothesis below:

Hypothesis 4 There is a positive relationship between trust and public acceptance in government

METHODOLOGY AND MEASUREMENT OF VARIABLES

Online method was employed to collect the data and results of 97 community members. Public was participated in this research some of lecturers, government employees, professional, businessman and other public. That are involved and competence of the public perception why public in order trust and acceptance of the government policy. Based on data of 97 community members to test the hypothesis. The all variables were used five-point Likert-type for scale ranges from 1 (strongly disagree) to 5 (strongly agree). Table 1 shows characteristic and correlation among variables.

Government Budget Setting

Government participation in budgeting was adopted by Winata & Mia (2005); Milani (1975). The importance of subordinates in budget participation as a means of improving trust and public acceptance has been intensively used in the government context with the central government policy and local government officials (OECD, 2014). But, communication and trust will be increase of the transparency and consensus. Milani's conceptual of six items was developed to the governmental context.

Government Communications

Government communication instrument as four items measurement were adopted by Kim & Shim (2020). That are: (1) the government consults members of the public who will be affected by policy decisions; (2) the government respects the opinions of the public in addition to its own in communicating on policies with the public; (3) the government seeks to change its own attitudes/behaviors in addition to those of the public in its policy promotion activities; and (4) the government pays attention to the public's views on policies.

Trust

Trust was measured five items by Kim & Shim (2020). For examples: (1) average amount of public confidence in the central government policy; (2) average amount of public confidence in the administrative branches of the central government; (3) average amount of public confidence in the local government policy; (4) average amount of public confidence in the local government officials; and (5) average amount of public confidence in the local government of budgeting procedures.

Public Acceptance

Public acceptance was adapted by Kim & Shim (2020). Kim's said there is lack of transparency and consensus in the concepts of public acceptance but that will improve in the government that are using budget fairness and transparency as a tool for communicated to stakeholders and other party. In term of we used three items to make sure that's such as: (1) I am inclined to cooperate thorough the process of executing government policies; (2) I would agree with and accept the outcomes of government policies; and (3) I am inclined to share positive aspects of government policies with friends and acquaintances. Table 2 show that the component matrix of loading factor and Cronbach's alpha for measurement of validity and reliability variables latent.

RESULTS AND DISCUSSION

Descriptive statistics were performed to examine the basic features of the latent variables with multiple items. Characteristic of respondent from gender, men 57 (58.76%) and women 40 (41.24%). From educations level, bachelor 32 (33.00%), post undergraduate 42 (43.30%) and doctoral 23 (23.70%). Table 1 show descriptive and correlation among variables, below.

	Range	Variance Mean	Std. Dev	1	2	3	4	
Public Acceptance	7	2.649	11.701	1.6276 6	1			
Trust	15	6.326	18.5979	2.5152	0.327* *	1		
Government Budget Setting	17	10.378	23.5052	3.2214 2	0.236*	0.685* *	1	
Government Communication	12	4.448	15.732	2.1090 8	0.234*	0.551* *	0.483* *	1

Table 1 shows that, correlations among of variables revealed that positively correlated, that all significant at the 0.05 level or above. The most suitable pattern of public acceptance, trust, government budget setting and government communication were all variables in this research.

	Loading Factor	% of Variance	KMO-MSA	Cronbach's Alpha
Public Acceptance	0.736 – 0.765	56.997	0.646	0.623
Trust	0.557 – 0.736	44.338	0.683	0.682
Government Budget Setting	0.635 – 0.852	58.147	0.881	0.851
Government Communication	0.410 – 0.797	45.868	0.659	0.595

Table 2 shows, the lower of loading factor is 0.410 or above. That all variables and indicators validity at all an acceptable level (0.40 or above, Chenhall & Langfield-Smith, 1998). The Cronbach alpha coefficients for internal reliability are 0.595 or above for all variables were an acceptable level to be around 0.50 to 0.60 or above (Nunnally & Bernstein, 1994). However, initial eigenvalues % of variance for all variables of 44.338% or above and Kaiser-Meyer-Olkin Measure of Sampling Adequacy of 0.646 or above. That is look like generally assumed of validity and reliability for the basic features of the latent variables.

Table 3
THE REGRESSION RESULTS OF TRUST AND PUBLIC ACCEPTANCE

Variable	value	SE	R ² (Adj. R ²)	t-test	F-test
GOBST → GOCOM (h1)	0.316	0.059	0.233 (0.225)	5.379 (0.000)**	28.929 (0.000)**
GOBST → TRUST (h2)	0.535	0.058	0.469 (0.463)	9.160 (0.000)**	83.911 (0.000)**
GOCOM → TRUST (h3)	0.657	0.102	0.303 (0.296)	6.434 (0.000)**	41.393 (0.000)**
TRUST → ACCEPTANCE (h4)	0.063	0.107 (0.097)	3.367 (0.001)**	11.340 (0.001)**	

n=97, *Significant at the 0.05 level and ** Significant at the 0.01 level (2 – tailed)

Base on table 3-1, the regression results show that, findings have been confirmatory there are positively relationship among of GOBST to GOCOM with the t-test result 5.379 (0.000)** that is significantly, GOBST to TRUST with the t-test 9.160 (0.000)** that of significantly, GOCOM to TRUST with the t-test 6.434 (0.000)** is significantly and last TRUST to ACCEPTANCE with 3.367 (0.001)** significantly too. Therefore, on the statistic test results we concluded that for all the hypotheses h1, h2, h3 and h4 suggestion to supported and below we discuss it.

This study focus on the relationship among of government participative in the budget process, communications, and trust to public acceptance. Further, for the government context, we expected that there is relationship between government budget setting and government communications in which her/his collaborations and has been proved. The result consistent with the previous researcher. The experts in the public communications suggest two-way communication that are government and public in with open, clear and responsive to truly understand and involve the public (Kim & Shim, 2020; Lidia, 2014; Yahya et al., 2008). Participative in the budget setting is extent to which in the organizations from the process to implementations can be to actualize of the programs and support their policy those community members and everyone in the country that is management effectiveness (Maiga et al., 2014; Yahya et al., 2008). Then, interactive use of budget is essential tool for communications from low level manager to top level management every institution and managers use of budget for coordination and planning some of activities in with over organizations for the communications (Datar & Rajan, 2017; Winata & Mia, 2005). Also, Parker & Kyj (2006) argue that, budget participations in government will positively affect on information sharing from between superior and subordinate level in the budget process on government communications. The finding show that, budget participation positively effects on communication in government.

The second hypothesis, there is positively relationship between Government budget setting and trust. Budgetary as a tool to make sure of activity should be implemented and goal have achievement, so that outcomes it is of trust to be manifestation in order two-way communications platforms (Sholihin et al., 2011; Maiga & Jacobs, 2007; Lau & Tan, 2006). Budget participative and fairness would be clear and transperance can improve trust to truly understand from public over institution move to the government policy from to seek of management efficiency and effectiveness but government budget setting other word communicates and will increase trust of the stakeholders (Kim & Shim, 2020; Lidia, 2014; Maiga & Jacobs, 2007). Then, this study to inform that, budget participation positively effects on public trust in government. The budgetary to make sure of activity and goals should be have achievement then impact to improve trust with the manifestation two-way communications platforms (Kim & Shim, 2020; Maiga & Jacobs, 2007; Lau & Tan, 2006).

The third hypothesis, there is positively relationship between government communications and public trust, and the finding has been proved. Previous studied has suggested, communications into budget fairness can influence trust (Kim & Shim, 2020; Marien & Hooghe, 2011; Lau & Buckland, 2001; Lau & Tan, 2006). Government participative in budget process in order for communicated to publicness will promotes their policies and

programs over institutions actions will be impact public trust (Sholihin et al., 2011; Yahya et al., 2008; Chanley et al., 2000).

The ended hypothesis, there is positively relationship between trust and public acceptance in government institutions. Previously researcher argues that, government participation in budget setting will be effect on communications and trust (Chong & Chong, 2002; Kim & Shim, 2020; Yahya et al., 2008). Governmental involvement in budgeting process that a refection by government has interaction between community members and opposition party. That is impact of budgeting process imply of fairness and the all procedures of budget process will be compliance by the law. Fairness of budgeting process that path of have been communication between government authority and legislative members, show that improved trust and public acceptance (Sholihin & Lau, 2005; Lau & Tan, 2006).

This research has tested and finding show that, trust in the community member positively effects on public acceptance. Because, that a necessary foundation to increase trust in a supervisor is for the superior to engage in trustworthy behavior with the following characteristics: reflects the reliability and predictability of actions; which refers to the consistency, sharing and delegation of control, communication, which an open exchange of ideas drawing on reliable, adequately explained information, and demonstration by showing consideration and sensitivity for subordinates' needs, acting in a way that protects the subordinates interests, and refraining from exploiting others. Further, he contends that trusting behavior can improve decision quality and its implementation which in turn, is able to increase problem solving effectiveness and commitment. More recently and in the budgeting context, previous studied also found that trust in superiors positively affects trust and public acceptance (Kim & Shim, 2020; Marien & Hooghe, 2011; Maiga & Jacobs, 2007).

The trusting subordinates expect their interests to be protected and promoted by their superiors, feel confident about disclosing negative personal information, feel assured of full and frank information sharing, and are prepared to overlook apparent breaches of the trust relationships (Kim & Shim, 2020; Marien & Hooghe, 2011). So that, public trust in government while increase then enhanced to public acceptance and that in with developing an integrative model that links between the public's evaluation of government policy and factors that influence on the public acceptance.

The goal-setting theory literature suggests that trust in a superior is an important determinant of goal commitment, that possible reason and people who trust each other can synchronize, help each other and work together constructively (Sholihin et al., 2011). Previous researcher has supported, while public trust in government will increase so that for economic scandal with Congress (Chanley et al., 2000) and also found, public trust in government will involvement for the law compliance (Marien & Hooghe, 2011). Then, Kim & Shim (2020) argue that, government participation in budget setting is one of key factor for communication, for example budgeting procedural and policy undertaking.

Therefore, the social trust is importance issue and that increasingly of public acceptance on government policies. We concluded that the budget participation in government will be impact to communications and public trust in order their policy well-being improves acceptant. Government participation in budget setting integral path of communicates subordinates and central of governmental (Yahya et al., 2008; Sholihin et al., 2011; Kim & Shim, 2020). But the improved of trust and public acceptant some that average amount of public confidence in the central government policy; average amount of public confidence in the administrative branches of the central government; average amount of public confidence in the local government policy; average amount of public confidence in the local government officials; and average amount of public confidence in the local government of budgeting procedures. More recently in a budgeting context, also found that trust in superiors positively affects goal commitment and public acceptance (Maiga & Jacobs, 2007; Romzek, 2020; Shanley et al., 2000; Marien & Hooghe, 2011).

Trusted and publicness acceptance is the culminations of affect by government commitment and compliant with participation in budget setting its procedures. Government

budget setting integral path of communicates and trust in public sector organizations (Smith et al., 2018; OECD, 2014; Marien & Hooghe, 2011). Government fairness in budget setting that is political policy can be facilitating to improve on community members and national stability. Budgeting procedures is one of government context integral path of communicates to community members and central government to legislative members.

CONCLUSIONS

These studies focus on government communication and examine how to budget participation and communication will be increase trust and public acceptance located in community members. Public was participated in this research some of lectures, government employees, professional, businessman and other public. That are will involve and competence to asses of the public perception why public in order trust and acceptance of the government policy. We inform, indicated that government budget setting and communication has a positive effect on trust and its impact to improve of public acceptance in the governmental sector. Trust as an intermediation variable when the relationship among of government budget setting, communication and public acceptance. The data also proved, government policy and their employees fully involved in budget setting has been increased public trust and acceptant. The findings relevant with the previous research and implied with in theory have been intensively used. Those are manifestation of governmental model communicated to community members and legislative members.

The budget setting as of government policy and their employee participant was generated of the public communication, educated and trusted. Public and community members can be interesting, public perspective will move up, and it seek governmental agenda appropriateness throughout to community members and/or public. Same limitation, this study focused on public organization and the limited data, its findings may not be applicable to other organizational contexts, e.g. manufacturing, merchandising and service enterprises. The results it is hang-out of Management Accounting Systems (MAS) literature, MAS's perceived of community members in public sector organizations as an educator of the public and in public organizational is very interested while it's employed then the innovations usefulness of budgetary setting for communication to increased trust and public acceptance.

ACKNOWLEDGEMENT

This study has been supported and thank to Ministry of Research and Technology/BRIN RI cooperation with the University of Padjadjaran, Indonesia of 2020. Also, we gratefully wish to thank for the anonymous comments from participants at the 6th ASIA International Conference 2020.

REFERENCES

- Anthony, R.N., & Govindarajan, V. (2007). *Management control systems (20th Edition)*. New York: McGraw-Hill.
- Chenhall, R.H. (2003). Management control systems design within its organizational context: Findings from contingency-based research and directions for the future. *Accounting, Organizations and Society*, 28(2), 127-168.
- Chenhall, R.H., & Langfield-Smith, K. (1998). The relationship between strategic priorities, management techniques and management accounting: an empirical investigation using a systems approach. *Accounting, Organizations and Society*, 23(3), 243-264.
- Chanley, V.A., Rudolph, T.J., & Rahn, W.M. (2000). The origins and consequences of public trust in government: A time series analysis. *The Public Opinion Quarterly*, 64(3), 239-256.
- Chong, V.K., & Chong, K.M. (2002). Budget goal commitment and informational effects of budget participation on performance: A structural equation modeling approach. *Behavioral Research in Accounting*, 14(1), 65-86.
- Chong, V.K., & Chong, K.M. (2003). Effect of budgetary participation of performance: A goal setting theory analysis. *Asian Review of Accounting*, 11(1), 1-17.

- Chowdhury, A., & Shil, N.C. (2016). Innovation in public sector management control systems in the context of new public management: A case of an Australian public sector organization. *Journal of Entrepreneurship, Management and Innovation*, 12(4), 99-126.
- Dahlan, M. (2019). Analysis of interrelationship between usefulness of management accounting systems, interactive budget use and job performance. *Management Science Letters*, 9(1), 967-972.
- Dahlan, M., Yuliansyah, Y., Fadhillah, A., Muafi, M., Al-Shikhy, A., Mohd Sanusi, Z., & Isa, Y. (2020). Interactive performance measurement systems, self-profiling, job challenge and individual performance. *International Journal of Ethics and Systems*, 36(1), 87-97.
- Datar, S.M., & Rajan, M.V. (2017). *Cost accounting: A managerial emphasis (7th Edition)*. England: Pearson Education Limited.
- Kim, D.Y., & Shim, J. (2020). Government communication and public acceptance of policies in South Korea. *International Review of Public Administration*, 12, 1-20.
- Lau, C.M., & Buckland, C. (2001). Budgeting-role of trust and participation: Research note. *Abacus*, 37(3), 369-388.
- Lau, C.M., & Sholihin, M. (2005). Financial and nonfinancial performance measures: How do they affect job satisfaction? *British Accounting Review*, 37(4), 389-413.
- Lau, C.M., & Tan, S.L.C. (2006). The effects of procedural fairness and interpersonal trust on job tension in budgeting. *Management Accounting Research*, 17(2), 171-186.
- Lidia, T.G. (2014). Difficulties of the budgeting process and factors leading to the decision to implement this management tool. *Procedia Economics and Finance*, 15, 466-473.
- Maiga, A.S., Nilsson, A., & Jacobs, F.A. (2014). Assessing the impact of budgetary participation on budgetary outcomes: The role of information technology for enhanced communication and activity-based costing. *Journal of Management Control*, 25(1), 5-32.
- Maiga, A.S., & Jacobs, F.A. (2007). Budget participation's influence on budget slack: The role of fairness perceptions, trust and goal commitment. *Journal of Applied Management Accounting Research*, 5(1), 39-58.
- Marien, S., & Hooghe, M. (2011). Does political trust matter? An empirical investigation into the relation between political trust and support for law compliance. *European Journal of Political Research*, 50(2), 267-291.
- Merchant, K.A., & Van der Stede, W.A. (2017). *Management control systems: Performance measurement, evaluation and incentives (4th Edition)*. England: Prentice Hall.
- Milani, K. (1975). The relationship of participation in budget-setting to industrial supervisor performance and attitudes: A field study author(s). *The Accounting Review*, 50(2), 274-284.
- Nunnally, J.C., & Bernstein, I.H. (1994). *Psychometric theory (3rd Edition)*. New York: McGraw Hill, Inc.
- OECD. (2014). Principles of budgetary governance. Paris: OECD.
- Parker, R.J., & Kyj, L. (2006). Vertical information sharing in the budgeting process. *Accounting, Organizations and Society*, 31(1), 27-45.
- Sholihin, M., Pike, R., Mangena, M., & Li, J. (2011). Goal-setting participation and goal commitment: Examining the mediating roles of procedural fairness and interpersonal trust in a UK financial services organization. *The British Accounting Review*, 43, 135-146.
- Smith, S.A., Patmos, A., & Pitts, M.J. (2015). Communication and teleworking: A study of communication channel satisfaction, personality, and job satisfaction for teleworking employees. *International Journal of Business Communication*, 55(1), 44-68.
- Spekle, R.F., & Verbeeten, F.H.M. (2014). The use of performance measurement systems in the public sector: Effects on performance. *Management Accounting Research*, 25(2), 131-146.
- Tindal, K., & Hart, P. (2011) Evaluating government performance during consular emergencies: Toward an analytical framework. *Policy and Society*, 30(2), 137-149.
- Winata, L., & Mia, L. (2005). Information technology and the performance effect of managers' participation in budgeting: Evidence from the hotel industry. *International Journal of Hospitality Management*, 24(1), 21-39.
- Yahya, M.N., Ahmad, N.N., & Fatima, A.H. (2008). Budgetary participation and performance: Some Malaysian evidence. *International Journal of Public Sector Management*, 21(6), 658-673.
- Yuliansyah, Y., Inapty, B.A., Dahlan, M., & Agtia, I.O. (2018). Budgetary participation and its impact on individual performance. *Tourism and Hospitality Management*, 24(2), 325-340.