

# THE INFLUENCE OF FACULTY BUDGETARY PARTICIPATION, BUDGET ADEQUACY, VALUES AND VISION ON STAFF PERFORMANCE: A CASE STUDY OF UNIVERSITY OF IBADAN, NIGERIA

Ogunniran Moses Oladele, Beijing Normal University  
Hou Longlong, Beijing Normal University

## ABSTRACT

The paper examined the impact of budget, institutional vision and goals on staff performance in the University of Ibadan, Nigeria. One hundred and eighty-three (183) academic staff was randomly selected to whom a self-administered questionnaire was administered to collect data. This study had five objectives. Descriptive statistics including frequency counts, simple percentage and regression analysis were used in analyzing the data. The findings showed that the level at which faculty budgetary participation influence staff performance in the University of Ibadan is high. The results equally revealed that the level at which faculty budgetary adequacy influence staff performance in the University is average. Lastly, the budget, institutional vision and goals have joint influence on staff performance in the University. The contribution of faculty budget to the performance of academic staff in the University was established, but academic staff expressed that their performance does not completely depend on budget. The paper concluded that the participation of academic staff in budgetary process influenced the performance of academic staff in the University. The University vision and goals also have a great power to affect the performance of academic staff. Succinctly, the presence of logical relationship among budget, institutional visions, goals and staff performance existed in the University.

**Keywords:** Faculty Budgetary Participation, Budget Adequacy, Values and Vision and Staff Performance.

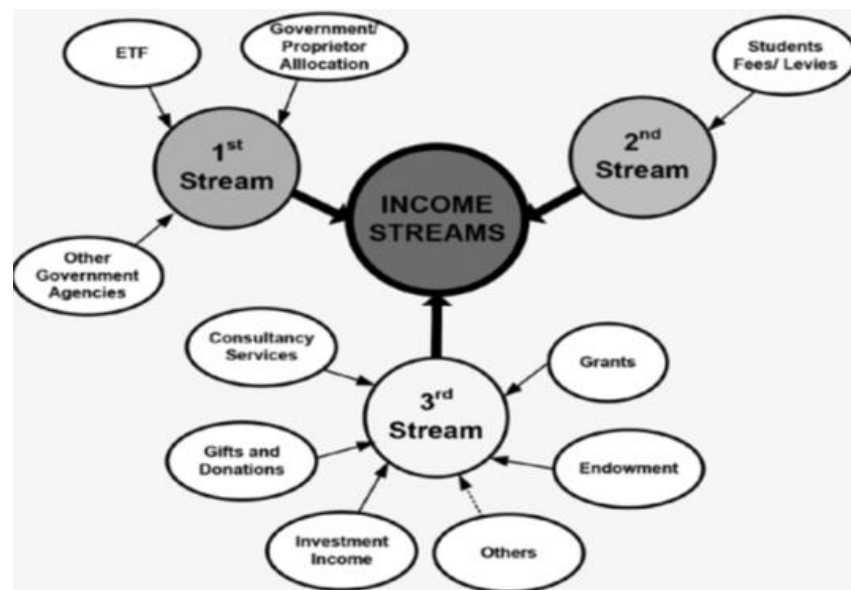
## INTRODUCTION

The federal government is the major funder of higher education in Nigeria. University education has been receiving the highest funding compared to other levels of education in the country. This is due to the expansion in the number of universities. University of Ibadan funds are grouped into three categories; the first category includes funds from government and various governmental agencies, the second category comprises students' fees and other various levies, third and last category consists of other numerous sources like grants, consultancy services, investment income, gift and donation etc. A graphical view of sources of funds to University of Ibadan is presented in Figure 1. Expenditure of these sources of revenue is grouped into recurrent and capital expenditure. Items in the recurrent expenditure at the University of Ibadan are presented in Table 1.

<b>S/N</b>	<b>Category</b>	<b>Amount per Year</b>
1	Salaries and other Allowance	About 10.1 Billion
2	Pension	About 2 Billion
3	Electricity bill	About 225 Million
4	Diesel for Local Power Generation	About 60 Million
5	Sport	About 26 Million
6	Halls of Residence	About 420 Million
7	Raw Water	About 5 Million
8	Medical Expenses	About 28 Million
9	Telephone Allowance	About 27 Million

Source: Olayinka (2015)

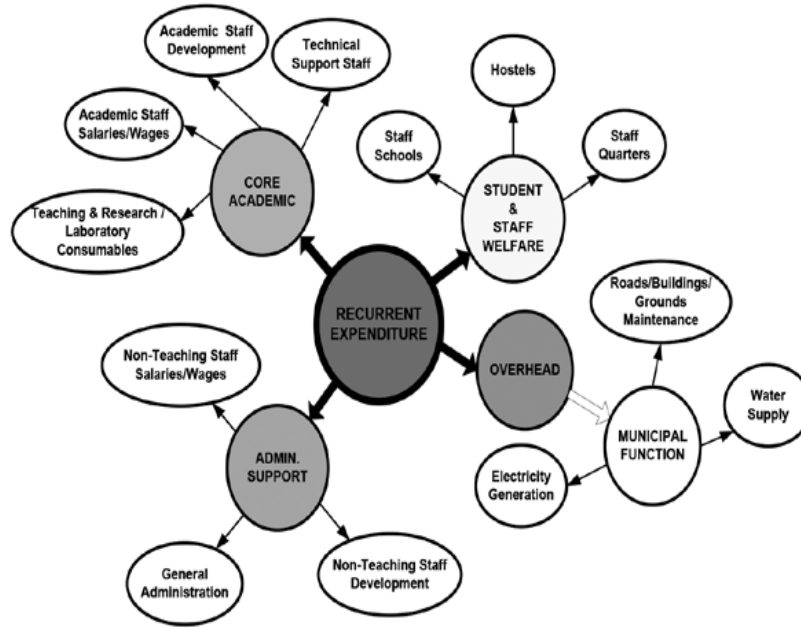
More than 70% of Nigeria's revenue is from crude oil. The price of crude oil fluctuates and leads to unpredictable volume of money available to the Nigeria government. It is from this volume of money that Nigeria government allocates funds to education sector and other sectors in the economy. Public universities receive funds from the education sector. The funding of federal universities in Nigeria encountered financial crisis during the 1970s, the federal government then took over the regional universities Bamiro (2013). It will be of great knowledge for budget analysts to know the various sources of funds and amounts available for institutions in the country.



Source: Bamiro (2013)

**FIGURE 1**  
**DIFFERENT SOURCES OF FUNDS TO THE UNIVERSITY OF IBADAN, NIGERIA**

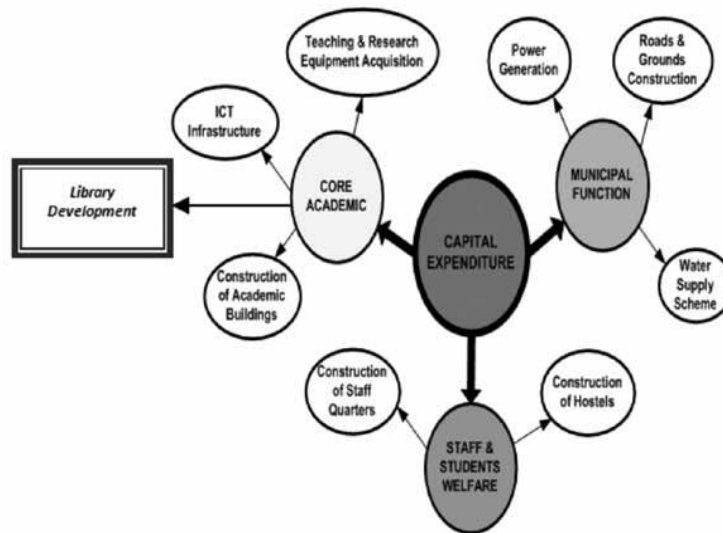
This will go a long way in assisting both lawmakers and executives in the process of budget. Figure 1 presents different sources of funds to the University of Ibadan, Nigeria. Figure 2 presents outflow of the revenue: recurrent expenditure, while Figure 3 present outflow of the revenue: capital expenditure.



Source: Bamiro (2013)

**FIGURE 2**  
**OUTFLOW OF THE REVENUE: RECURRENT EXPENDITURE**

This study considers the University of Ibadan in Nigeria as the institution for the study. University of Ibadan was established in 1948 as a constituent college of the University of London. University of Ibadan gained its autonomy as a full-fledged University in 1962. It has since then remained the country’s premier University which is the first and the best. The University’s faculties have grown from the initial faculty of Art, Medicine and Science to thirteen faculties plus a college of Medicine (Olayinka, 2015).



Source: Bamiro (2013)

**FIGURE 3**  
**RESOURCE OUTFLOW: CAPITAL EXPENDITURE**

From year 2000 till date, the University has been in a re-emergence with a vision and mission that was launched in the year 2003 for the twenty first century. The University's vision and mission aimed at developing it to a world class University. The University is widely respected in the country as one of the leading research and post graduate training universities in Africa (Olayinka, 2015).

Achieving university vision and goals has been argued to be a main objective every university should strive to achieve. Vision and goals of any university is the basic driver of such university. Universities in Nigeria have three main goals; teaching, research and community service. Vision and goals of any university in the country are expected to be in line with these national university goals. The performance of university staff towards achieving these national university goals has been considered low in recent times. Francis (2015) affirmed that there are problems in achieving the main national university goals: teaching, research and community service by Nigerian universities. The aforementioned goals including have created numerous opportunities for improved staff performance (Mamedu, 2016).

Institutional vision and goals of any institution will not be successfully measured without proper budget of such institution. Budget is very important tool to an institution that believes in attainment of its vision and goals. These vision and goals can only be attained when budget is not only well planned but also executed by expert and committed staff. The process of budgeting in the university system has become a yearly occurrence that exhibits the availability of resources in attaining its vision and goals. Therefore, the budgetary process is a means of influencing the decision-making of both junior and senior staff of the institution; it also considers both staff (human resources) and material resources. The process and control of budget regarding internal control system is a crucial aspect to the management of institution (Warue & Wanjira, 2013).

Nazli Nik Ahmad et al. (2003) view budget as a document that predicts expenditures and revenues of a specific economic activity for a particular period of time. Kpedor 2012, in his own view, submits that the budget is the profit plan device which sets standards of performance for staff and managers of institutions. It is an important tool in the process of planning and control which are major activities of both staff and managers in all institutions Joshua & Mohammed (2013). According to Horngren et al. (2004), budget shows a quantitative expression of a proposed plan of action by staff and management for a specified period in helping to coordinate implemented plans. Also, Marani (2002) developed more on the issue of budget not limited to financial planning tool but also encapsulates performance evaluation and motivation, medium of communicating, coordinating, controlling and channel to delegate authority from senior staff to their junior counterparts.

Muammar (2015) define budgetary participation as a major component of effective budget control. It is staff involvement in the overall budget. Staff performance can only be achieved when such staffs performs their responsibilities. Participation of staff in budget cannot be ignored in effective budget control. Budget that is done by active participation of staff is expected to improve staff performance. The improvement on staff performance will be achieved by staff involvement in setting objectives that aimed at attaining institutional vision and goals. The institutional vision and goals will only be attained by achieving these objectives. Staff will have sense of personal responsibility for achieving these objectives because they participate in the budget drafting (Nor, 2007). Researchers have delved more on staff productivity and university goals but few empirical studies are available on institutional goals and staff performance (Mamedu, 2016). This study will try to fill this research gap by investigating impact of budget and institutional goals and vision on staff performance.

## **Operational Definition of Term**

As used in this research, the bellow key terms are defined as followers.

### **Faculty Budgetary Participation**

Participative budgeting is the situation in which budget are designed and set after input from subordinate managers, instead of merely being imposed The Faculty Budgetary Participation as used in this research is the involvement of all department staff in decision taken as regards the issues related to institutional budget in decisions relevant to the further apportioning of its specific fiscal divisions (salaries, academic programs, tuition, physical plant and grounds, and so on), flow of quality information from top to bottom and vice visa, review and verification of budget by heads of department and budget prepared by senior and junior staff.

### **Budget Adequacy**

Budget adequacy is the level of budget sufficiency to carry out the university activities that takes care of stuff needs, support the achievement of corporate objectives, and the capability of how the budget achieve the university goals and visions.

### **University Goals and Vision**

By university goals and vision we mean the attitude, extra effort and activities of stuff to achieve the university goals and vision.

### **Staff Performance**

Is the availability of several incentives encouragement the leads to staff performance and the extra effort outside work hour by staff.

### **Statement of the Problem**

Staff performance in terms of achieving university vision and goals: teaching, research and community service in Nigeria seems to be low. It appears that university vision and goals are being hindered by the performance of staff. With a well-defined university vision and goals, staff performance could be expected, assessed and rewarded accordingly. Budget in university system is a complex and difficult task. Reasons for the complexities and difficulties are not limited to different sources of revenue including Government or proprietor allocation, Education Trust Fund, other government agencies, students' fees and levies, consultancy services, grants, endowment, gifts and donations, investment income and others, but also several decisions involving university finance are not within the control of university, government and the law makers. Budget in Nigerian universities is crucial to the performance of staff and attainment of university vision and goals. There seems to be dearth of research in budget, university goals and staff performance. There is therefore a need to examine impact of budget and university vision and goals on staff performance.

## Objective of the Study

The main objective of this study is to examine the impact of budget and institutional vision and goals on staff performance in the University of Ibadan, Nigeria. The study specifically sought to investigate the following research questions:

## Research Questions

1. The extent to which faculty budget influence staff performance in the University of Ibadan, Nigeria. Kpedor (2012) revealed that in budgeting, budgetary control together with performance evaluation might result in low level in the use of budget among key actors. Phillips & Louvieris (2005) found out that budgetary control, customer relationship management, strategic management and collaboration were responsible for high performance.
2. To what level does faculty budgetary participation influence staff performance in the University of Ibadan, Nigeria?
3. What is the level/magnitude at which faculty budgetary adequacy influence staff performance in the University of Ibadan, Nigeria? There are positive relationship between budgetary adequacy and staff performance (Hariyanti, 2002; Nouri & Parker, 1998).
4. What is the extent to which institutional vision and goals influence staff performance in the University of Ibadan, Nigeria? There are numerous research works on institutional vision and goals but research work on influence of institutional vision and goals on staff performance in the University of Ibadan is found wanting and this necessitates the major reason for this study (Locke & Latham, 1990; Lin & Chang, 2005; Randall, 1990; Riketta, 2002)
5. What is the combine effect of budget and institutional vision and goals on staff performance in the University of Ibadan, Nigeria?

## Significance of the study

The expected findings of this study should provide empirical findings from Nigerian universities as there are no similar studies on impact of budget and institutional vision and goals on staff performance in the University of Ibadan, Nigeria. Further implications include: facilitating a comparison of budget and university vision and goals within and across the countries; improving the connection between budget and staff performance; guiding stakeholders (administrators of the universities, policy makers, students and researchers) in university system; benefiting university administrators especially staff of bursary unit by demystifying budget, budgetary participation and budgetary adequacy; and benefiting, to great extent, university and other institutions on how to improve staff performance with budget and institutional vision and goals.

## Scope of the Study

Geographically, the scope of this study was limited to University of Ibadan in the South-western region of Nigeria. Universities in this region are known with robust history of higher institutions in the country. Nevertheless, this region is the most educated in the country, because South-western region harbour most of the universities. Security in this region is also another major reason for the choice of South-western region compare to their Northern counterpart where insecurity in higher institutions is order of the day.

## LITERATURE REVIEW

### Theories on Budget, Institutional Goals and Staff Performance

This study employs goal setting theory and goal system theory in examining the impact of budget and institutional vision and goals on staff performance. Goal setting theory has been used overtime to address various issues that deal with setting goals and commitment level to goals. This study finds the aforementioned as useful tools because these encompass the variables of the study. The term goal in goal setting theory encapsulates intention, purpose, task, aim, end, objective and deadline. It is viewed as regulator of action (Locke & Latham, 2006).

Goal in goal setting theory can be called any related names but the main objective is that institutions seek various ways to achieve it. Goal setting is believed to help all staff pull in the same direction with the view of gaining competitive advantage (Locke & Latham, 2006). This shows that goal setting works in either institutional or individual level. Goal setting could also be a formal program of setting numerical or quantitative performance goals for individuals and all formal goal setting programs share the common objectives of increasing employee motivation and performance.

Goal system theory is characterized to be cognitive and motivational. The cognitive aspect of goal system contains structure and allocation. The structural aspect of the cognitive part of goal system is connected and characterized by the form and strength of links between goals and means within a given system. The allocation aspect of the cognitive part of goal system focus on restricted nature of mental resources to be distributed among goal system elements. The motivational aspect of goal system consists of principle of subjective utility and goal striving. The principle of subjective utility of the motivational part of goal system determines goal commitment level and available means of choice.

### Concept of Budget

Hope & Fraser (2003) suggest that a budget should be merely a yearly ritual. It is an activity that consumes much time for the staffs who is involved. It also prevents adoption of new ideas in the activities. Budget requires a process that will improve effectiveness and efficiency. This process is expected to decentralize the decision of administrators. Budgetary process is not only expected to be effective and efficiency but also to provide transparency and clearer link between income and expenditure which will help to enhance staff performance (Kolthoff et al., 2006).

### Concept of Budgetary Participation

Budgetary participation is the magnitude at which staff involve and influence process of budget formulation Sumarno (2005), Institutions that cherish effective means of communication among staff will reckon with budgetary participatory. Omposunggu & Bawono (2006) explains participation in budget as a process where staff is given opportunity to not only involved but also influences the process of budget. This opportunity given to staff is to increase staff sense of belonging and involvement in implementation of budget.

## **Concept of Institutional Vision and Goals**

Institutional goals describe what to be accomplished by staff, departments and institutions over a period of time (Armstrong & Baron, 2005). Institutional goals can be expressed as targets to be met or tasks to be completed before the deadline. The most importance tool for any institution to assess its staff performance is institutional vision, mission and goals statements. After this, the institution will set up objectives from these mission and vision statements. It is from these objectives that staff responsibilities and duties will be articulately designed.

## **Concept of Staff Performance**

Staff performance plays a vital role in attaining institutional vision and goals. Staff performance according to Güngör (2011) focuses on what staff does or do not do. It could include quality and quantity of output, presence at work, timeliness of output and cooperativeness. Deadrick & Gardner (1997) define staff performance as the record of outcomes achieved, for each job function, within a particular period of time. Thus, staff performance could be represented as a distribution of outcomes that are achieved. In other words, staff performance could be seen as positive outcomes in teaching, research and community services (Deadrick & Gardner, 1997).

## **Budget and Staff Performance**

Phillips & Louvieris (2005) itemized priority factors like budgetary control, customer relationship management, strategic management and collaboration to be responsible for high performance in small medium scale enterprises.

Ugwuanyi & Ebe (2012) found that in government owned industries, appropriate budgetary implementation was difficult to maintain. The study revealed that there were poor accounting practices in government owned industries.

## **Budgetary Participation and Staff Performance**

When two or more parties are involved in the process of budgeting, such budget will increase staff performance. Ugwuanyi & Ebe (2012) submitted that budgetary participatory has vital effect on behavior and attitude of staff in institutions.

Budgetary participation may not influence staff performance significantly and positively without considering other variables like trust, budgetary adequacy, university commitment and job satisfaction. The influence of these variables has a long way in determining the extent at which budgetary participation could influence staff performance in an institution (Nouri & Parker, 1998). Though Becker & Green (1962) and Brownell (1980) revealed that there was inconsistent relationship budgetary participation and staff performance, yet budgetary participation has a lot to do with staff performance and staff involvement in determining encompassing budget. Meyer et al. (1993) found out that trust had significant and positive effect on the characteristics that were capable of improving staff performance. The effect of trust is important because it serves as a connecting link between budgetary participation and staff performance. Besides, budgetary participation can lead to trust among staff in the institution.



## **Institutional Vision and Goals and Staff Performance**

Under the goal setting theory, Locke & Latham (1990) argued that institutional vision and goals can be perceived from the performance level that staff seeks to attain. When members of staff are committed to the university vision and goals, staff's performance will be influenced by such vision and goals. The more staff show interest to the university vision and goals, the more staff performance will be motivated Randall (1990). There is positive relationship between staff performance and commitment of such staff to university vision and goals.

Trust influences work attitude and behavior of staff. Staff committing their precious time to higher performance in the university system can be represented by the university's ability to attain its vision and goals (Brockner et al., 1997).

### **Theoretical Framework**

In order to examine the impact of budget and institutional vision and goals on staff performance, this study critiques and poses additional explanation to participative decision making approach and goal setting theory. Both were used as the theoretical framework. Participative decision making approach has been defined by Kearney & Hays (1994) as staff participation in institutional decision making in such a way that formal representation of staff is in operation and staff views and decisions are given serious attention. Participative decision making approach is very useful in this study because it takes care of the variables of the study: how budget and institutional vision and goals can bring about staff performance. Performance of academic staff is expected to be high and in line with university goals when decisions are made collectively.

Moorhead & Griffin (2008) submitted that goal setting theory is useful tool when examining why and how vision and goals can motivate staff performance. When academic staff understands fully how university vision and goals will be achieved, the performance of such academic staff in achieving university vision and goals will be very high.

## **RESEARCH METHODOLOGY**

### **Research Design**

This study uses a quantitative approach capitalizing on a descriptive survey research design of the ex-post facto type. This research design is considered appropriate for this study because it would provide the strategy for describing and obtaining existing conditions in the study without any manipulation from the researcher. This is so because it is based on events that occurred in the past.

### **Sampling and sample choice**

The targeted population is all 1,679 (one thousand six hundred and seventy nine) academic staff in the University of Ibadan. The reason for selecting University of Ibadan out of the six federal universities in south-western Nigeria is that southwest has a robust history of higher institutions from where other universities originated from in Nigeria, as well as being the most educated zone in Nigeria. Likewise, there are more universities in this zone than other areas and most of these universities are old enough to provide information that will guide the study. The issues of the present security situation especially in the Northern part of the country are also

reasons for the choice of south-western Nigeria. However, simple random sampling technique was used to select 200 (two hundred academic staff) in the University of Ibadan. However, only 183 (one hundred and eighty-three) valid questionnaires were retrieved out of 200 (two hundred) administered questionnaires. Therefore, the response rate was 91.5%.

### Research Instrument

The major source of data to this study was primary data. This study made use of a self-administered questionnaire. The questionnaire was divided into two sections. The first section focused on the demographic data of the respondents. The second section was divided into five sub-sections: Budget, Budgetary Participation, Budgetary Adequacy, University Vision and Goals and Staff Performance. Each sub-section was limited to five statements in order not to make the questionnaire looks cumbersome. The statements were close ended of 4-level Likert scale, ranging from strongly agree, agree, disagree and strongly disagree. Statements for budget and budgetary participation were adapted from the instrument developed by Milani (1975). Statements for budgetary adequacy were adapted from the instrument developed by Nouri & Parker (1998) Statements for university vision and goals were adapted from the instrument developed by Hollenbeck et al. (1989). Statements for staff performance were adapted from the instrument developed by Govindarajan & Gupta (1985). The questionnaire underwent face validity by the researcher's supervisor and other experts in the field. After necessary corrections, edited questionnaire was presented to researcher's supervisor for face and content validity. Hence, pilot study was conducted to determine the reliability of the instrument with five scales (Budget, Budgetary Participation, Budgetary Adequacy, University Vision and goals and Staff Performance) and twenty-five items. Using Cronbach's Alpha, the reliability of Budget was found out to be 0.85, Budgetary Participation was found out to be 0.72, Budgetary Adequacy was found out to be 0.79, University Vision and goals was found out to be 0.82 and Staff Performance was found out to be 0.75. These results were considered "good" as depicted by Hejase & Hejase (2013) who asserted that "the generally agreed upon lower limit for Cronbach's alpha is 0.70". This was done by a test re-test reliability method by administering the questionnaire to respondents on the same population but different sample.

### Analytical Strategy

Descriptive statistics of frequency counts, simple percentage and chart were used together with regression analysis at 0.05 level of statistical significance.

## RESULTS AND DISCUSSION

This section depicts the analysis of data and presentation of results. It also includes discussion of the findings.

### Demographics

Results show that 80.3% (147 out of 183) of the total respondents were male while 19.7% (36) were females. Also, results show that 1.1% (2) of the total respondents was single, 95.1% (174) were married, and 3.8% (7) were divorced. Further, the age distribution of the respondents show that 9.8% (18) of the respondents fall within the range of 41 to 49 years of age, 80.3% (148) fall within the range of 50 to 59 years of age, and 9.8% (18) fall within the range of 60 to

69 years of age. Moreover, looking at the rank distribution of the respondents, results show that 2.2% (4) of the respondents were in the rank of professor, 4.9% (9) were associate professor, 30.1% (55) were senior lecturers, 23% (42) were ranked lecturer I, and 39.9% (73) were ranked lecturer II. Finally, 13.1% (24) of the respondents had been in the university as academic staff for less than 5 years, 29.5% (54) had been in the university as academic staff for 6 to 10 years, 27.3% (50) had been in the university as academic staff for 11 to 15 years, and 30.1% (55) of the respondents had been in the university as academic staff for 16 to 20 years.

## Analysis of Research Questions

### Research question 1

To what extent does faculty budget influence staff performance in the University of Ibadan, Nigeria?

The results in Table 2 depict Pearson Product-Moment Correlation showing the strength of the relationship between faculty budget and staff performance. From Table 2, there was a significant positive weak correlation between faculty budget and staff performance in the University of Ibadan, Nigeria,  $R = (0.312)$ , with Sig. P of 0.000,  $\alpha < .05$ . Based on this analysis, research question one which asked “*To what extent does faculty budget influence staff performance in the University of Ibadan, Nigeria?*” was therefore answered. This indicates that, the extent at which faculty budget influence staff performance in the University of Ibadan is low.

Variables	N	Mean	Standard Deviation	R	Sig(P)	Remarks
Budget	183	2.02	0.916	0.312	0.000	Significant
Staff Performance		2.07	0.778			

Note: ( $P < .05$ )

### Research question 2

To what level does faculty budgetary participation influence staff performance in the University of Ibadan, Nigeria?

Variables	N	Mean	Standard Deviation	R	Sig(P)	Remarks
Budgetary Participation	183	2.13	0.833	0.681	0.000	Significant
Staff Performance		<b>2.07</b>	<b>0.778</b>			

Note: ( $P < 0.05$ )

The results in Table 3 depict Pearson Product-Moment Correlation showing the strength of the relationship between faculty budgetary participation and staff performance. From Table 3, there was a significant positive strong correlation between faculty budgetary participation and staff performance in the University of Ibadan, Nigeria,  $r = (0.681)$ , with Sig. (P) 0.000,  $\alpha < 0.05$ . Based on this analysis, research question two which asked “*To what level does faculty budgetary participation influence staff performance in the University of Ibadan, Nigeria?*” was therefore

answered. This indicates that, the level at which faculty budgetary participation influence staff performance in the University of Ibadan is high.

### Research question 3

What is the magnitude at which faculty budgetary adequacy influence staff performance in the University of Ibadan, Nigeria?

Variables	N	Mean	Standard Deviation	R	Sig (P)	Remarks
Budgetary Adequacy	183	2.01	0.811	0.498	0.000	Significant
Staff Performance		2.07	0.778			

Note: (P< .05)

The results in Table 4 depict Pearson Product-Moment Correlation showing the relationship between faculty budgetary adequacy and staff performance. From Table 4, there was a significant positive correlation between faculty budgetary adequacy and staff performance in the University of Ibadan, Nigeria,  $r = (498)$ , with Sig. P of 0.000,  $\alpha < .05$ . Based on this analysis, research question three which asked “*What is the magnitude at which faculty budgetary adequacy influence staff performance in the University of Ibadan, Nigeria?*” was therefore answered. This indicates that, the level at which faculty budgetary adequacy influence staff performance in the University of Ibadan is average.

### Research question 4

What is the extent at which institutional vision and goals influence staff performance in the University of Ibadan, Nigeria?

Variables	N	Mean	Standard Deviation	R	Sig(P)	Remarks
Institutional Vision and Goals	183	2.44	0.665	0.786	0.000	Significant
Staff Performance		2.07	0.778			

Note: (P< .05)

The results in Table 5 depict Pearson Product-Moment Correlation showing the relationship between institutional vision and goals and staff performance. From Table 5, there was a significant positive strong correlation between institutional vision and goals and staff performance in the University of Ibadan, Nigeria,  $R = (786)$ , with Sig. P of 0.000,  $\alpha < .05$ . Based on this analysis, research question four which asked “*What is the extent at which institutional vision and goals influence staff performance in the University of Ibadan, Nigeria?*” was therefore answered. This indicates that, the extent at which institutional vision and goals influence staff performance in the University of Ibadan is extremely high

### Research question 5

What is the combine effect of budget and institutional vision and goals on staff performance in the University of Ibadan, Nigeria?

<b>Model</b>		<b>Sum of Squares</b>	<b>df</b>	<b>Mean Square</b>	<b>F</b>	<b>Sig.</b>
R = 0.466	Regression	16.204	3	5.401	16.593	0.000 <sup>b</sup>
R Square =0.218	Residual	58.266	179	0.326		
Adjusted R <sup>2</sup> =0.204	Total	74.47	182			

Table 6 reveals the combined effect of budget and institutional vision and goals on staff performance in the University of Ibadan. The result shows that the predictor variables (Budget, Institutional Vision and goals) entered into the regression model at once, there was a significant prediction of staff performance ( $R=0.466$ ;  $R^2=0.218$ ;  $F(3,183)=16.593$ ;  $p<0.05$ ). This showed that predictor variables accounted for 20.4% of the variance in staff performance in the University of Ibadan. The remaining 79.6% could be captured by other exogenous variables that were not factored in the model. This indicates that budget, institutional vision and goals have joint influence on staff performance in the University of Ibadan.

### DISCUSSION OF FINDINGS

Regarding research question one which asks “*To what extent does faculty budget influence staff performance in the University of Ibadan, Nigeria?*” result from the descriptive analysis revealed that 39.9% of the respondents agreed that budgeting information flowed freely from top to bottom and vice versa ( $\bar{X}=2.69$ ), 30.1% of the respondents agreed that budgeting information on quality was shared with all staff ( $\bar{X}=2.79$ ), this indicates that the extent at which faculty budget influence staff performance in the University of Ibadan is low. This is in agreement with the findings of Kpedor 2012 who studied budgeting and budgetary control together with performance evaluation. The researcher found out that there was low level in the use of budget among key actors. Ugwuanyi & Ebe (2012) found out that there were poor accounting practices in government owned industries.

Concerning research question two which asks “*To what level does faculty budgetary participation influence staff performance in the University of Ibadan, Nigeria?*” result from the descriptive analysis revealed that 49.7% of the respondents agreed that budgeting information was readily accessible to all staff ( $\bar{X}=2.50$ ), 19.7% of the respondents agreed that staff were frequently consulted when drafting the budget ( $\bar{X}=2.90$ ), 80.3% of the respondents agreed that staff were willing to know about university budget ( $\bar{X}=1.99$ ). This indicates that the level at which faculty budgetary participation influence staff performance in the University of Ibadan is high. This is in line with the findings of Indriantoro (2000) who found a positive relationship between budgetary participatory and organizational performance. Omposunggu & Bawono (2006) found out that improper implementation of budgetary participation can lead to staff of institution engage in budget gap. Nor Yahya et al. (2008) found that staff attitudes of getting involve in budgetary process may be different (Indriantoro, 2000). As one department may be willing to work as team in order to ensure efficient use of resources other departments may be against such objective.

Going by the research question three which asks “*What is the magnitude at which faculty budgetary adequacy influence staff performance in the University of Ibadan, Nigeria?*” results from the descriptive analysis revealed that 30.1% of the respondents agreed that the final budget was sufficient to carry out university activities ( $\bar{X}=2.69$ ), 30.1% of the respondents agreed that budget sufficiently takes care of staff need ( $\bar{X}=2.69$ ), 39.9% of the respondents agreed that

budget is capable of achieving university vision and goals ( $\bar{X}=2.60$ ). This indicates that the level at which faculty budgetary adequacy influence staff performance in the University of Ibadan is average. This is in line with the findings of Hariyanti (2002), showed that budgetary adequacy could easily bring about staff performance.

Referring to research question four which asks “*What is the extent at which institutional vision and goals influence staff performance in the University of Ibadan, Nigeria?*” result from the descriptive analysis revealed that 100% of the respondents agreed that they could reel off the university’s vision and goals off hand ( $\bar{X}=1.79$ ), 90.2% of the respondents agreed that their personal philosophy was in line with university’s vision and goals ( $\bar{X}=1.89$ ), 100% of the respondents agreed that they engaged in extra activities to achieve university’s vision and goals ( $\bar{X}=1.79$ ). This indicates that the extent at which institutional vision and goals influence staff performance in the University of Ibadan is extremely high. This is in agreement with the findings of Lin & Chang (2005) who found out that if members of staff picked interest in university vision and goals, they would intensify effort to achieve these vision and goals. Staff commitment to university vision and goals was a function of interest that provided insight into staff performance. Riketta (2002) found out that there was positive relationship between staff performance and commitment of such staff to university vision and goals.

Lastly on research question five which asks “*What is the combine effect of budget and institutional vision and goals on staff performance in the University of Ibadan, Nigeria?*” Result from the regression analysis showed that there was a significant (moderate) prediction of staff performance ( $R=0.466$ ;  $R^2=0.218$ ; Adjusted  $R^2=0.204$ ;  $F(3.183)=16.593$ ;  $p<0.05$ ). This showed that predictor variables accounted for 20.4% of the variance in staff performance in the University of Ibadan. The remaining 79.6% could be captured by other exogenous variables that were not factored in the model. This indicates that budget, institutional vision and goals have joint influence on staff performance in the University of Ibadan. This is in consistent with the findings of Bartkus et al. (2004) who found out that university vision and goals of were so important to the extent that they motivated and inspired academic staff in very strong ways that brought out higher performance in them.

## CONCLUSION

From the data collected and analyzed, the discussions, the literature reviewed and the findings of the study, the researcher arrived at the following conclusions about the study. The contribution of faculty budget to the performance of academic staff in the University of Ibadan was established, but academic staff expressed that their performance does not completely depend on budget. The participation of academic staff in budgetary process influenced the performance of academic staff in the University of Ibadan. The adequacy of faculty budgetary to certain level influenced the performance of academic staff in the University of Ibadan. University vision and goals also have a great power to affect the performance of academic staff in the University of Ibadan. Succinctly, the presence of logical relationship among budget, institutional vision and goals and staff performance existed in the University of Ibadan.

## Recommendation

Based on the findings, discussions and conclusion drawn from this research, the following recommendations were made: University and faculty administrators should not only carry academic staff along in their budget but also be transparent in a way that would build trust

among the academic staff, since transparency and accountability have long way in influencing the performance of academic staff.

The management of the university should intensify effort on internally generated revenue, this will reduce the level at which the university rely on government as the major source of revenue. It will also make it possible for the university to actualize budgetary adequacy at all 13 available faculties in the university.

The management of the university can mandate the mastering of the university vision and goals before any recruitment exercise in the university. This will not only enable academic staff master the university vision and goals but also guide them during their service.

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