

BUDGET PARTICIPATION AND BUDGET GOAL COMMITMENT: DOES RELIGIOSITY PLAY A ROLE?

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ABSTRACT

Research aim: This paper investigates whether religiosity, within a goal-setting context, affects goal commitment as well as moderates budget participation and budget goal commitment relationship. **Design/Methodology/Approach:** A questionnaire survey was used to collect data from managers at public listed companies in Jordan. A total of 178 samples was used for data analysis.

Research finding: Based on partial least squares (PLS) analysis, as expected, this study found that the relationship between budget participation and budget goal commitment is positive and strongly significant. Religiosity shows a significant and positive relationship with budget goal commitment. However, contrary to expectation, religiosity does not moderate the relationship between budget participation and budget goal commitment.

Practitioner/ Policy implication: This paper is beneficial in understanding how religiosity governs an individual's workplace behavior, particularly in the budgeting context.

Research limitation: Due to the cross-sectional survey, this study has several limitations. One limitation is, the results may be influenced by common limitations associated with the survey research method, such as dishonest answers, hidden agendas of the respondents, and unanswered questions.

Keywords: Budget Participation, Budget Goal Commitment, Religiosity, Jordan

Type of article: Research paper

JEL Classification: M41

1. Introduction

In a meta-analysis, Derfuss (2016) revealed the extant research on the relations between participative budgeting and individual-level consequent variables such as goal clarity, perceived relevance, information exchange, trust in superior, perceived procedural fairness, role ambiguity and job-related tension had produced mixed findings. Such mixed findings suggest that the relationship between participative budgeting and managers' attitudes and behavior might be moderated or mediated by other variables (Derfuss, 2009; Lau & Tan, 2006; Sholihin et al., 2011). For examples, the relationship between participative budgeting and goal commitment is mediated by fairness (e.g., Wentzel, 2002; Sholihin et al., 2011) and trust (e.g., Lau & Buckland, 2001; Maiga & Jacobs, 2007; Lau et al., 2006), while trust and procedural fairness mediate the relationship between participative budgeting and job-related tension (Lau et al., 2006). Therefore, this paper aims to explore religiosity as a new variable that may affect the relationship between participative budgeting and goal commitment. This

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paper contributes to the budget participation-goal commitment literature in the following ways. First, this paper examines whether religiosity influences goal commitment. This is in line with the argument by Klein et al. (1999) 'p. (887)' that stated "If goal commitment has performance consequences. Then attention must also be directed at factors that affect goal commitment". Second, this study also explores religiosity as a moderating variable in the budget participation-goal commitment relationship. We believe that examining the role of religiosity as a moderator will improve our understanding of the budget participation-goal commitment relationship. Based on goal-setting theory, we propose that the effect of budget participation on managers' budgetary goal commitment is higher for those managers with a higher level of religiosity.

Setting goals and providing feedback about goal achievement during budget participation can promote goal commitment (Chong & Chong 2002; Derfuss, 2016). The goal-setting theory demonstrates subordinates' consequent actions when realizing and involving the goals they expect to follow. The involvement of goal setting is the initiator of goal commitment (Locke & Latham, 1984; Kruglanski et al., 2002). Budget goals will determine subordinate's choice of action that need to be taken to achieve this goal (Jermias & Yigit, 2013). According to psychology literature, providing a goal is essential to enhance managerial performance (Hirst & Lowy, 1990). Setting goals to be achieved by establishing goal commitment is the management tool used to improve managerial performance. Goal commitment forms the path to achieve planned goals starting from developing goals during budget setting up to the level of implementing the maximum best in accomplishing the overall goal (Maiga, 2005; Chong & Johnson, 2007, Jermias et al., 2013; Denardo & Sudarwan, 2020; Welsh et al., 2020; Wolf et al., 2018). Participating in budget formation, discussing goal clarity and attainability, disseminating job-relevant information, and accepting finalized goals are considered the desired budget participation objectives. When subordinates score high in the determining factors, achieving the goal becomes closer (Maiga, 2005).

Based on goal setting theory, commitment to the goal relates positively to performance because it mediates the relationship between goal and future performance (Chong et al., 2002). The higher the goal, the higher the performance where goal commitment exists at a high level and not at a low level (Locke & Latham, 1994). Budget participation provides an excellent opportunity to discuss goal setting, leading to having goal acceptance and commitment. Macinati and Rizzo (2014) found that performance was indirectly affected by budget goal commitment, while Chong and Johnson (2007) reported a positive and significant relationship between budget goal commitment and job performance. Mento et al. (1987) found a minimal effect of participative budgeting on budget goal commitment and performance.

Religion is a solid force that shaping people's behavior and its teaching pervades all aspects of human life (Suhendi et al., 2020). According to Lakasse et al. (2021), religion encompasses moral values and customs as well as governs individuals' behavior, especially those who score high on religiosity. Religious commitment has been proved to give life satisfaction, happiness, and encouragement to pursue personal goals (Klein et al., 2020). Thus, understanding the effect of religiosity in shaping employees' behavior becomes more important

as it is able to manage them effectively and provide further input of the positive impact not only in the normal life but also in workplace. Such triggers made religiosity a vital area of interest in behavioral research, specifically in managerial accounting studies.

Prior studies in budgeting seem to ignore religiosity in the budget participation-goal commitment domain, thus affecting managers' attitude, motivation, and commitment (Graafland, 2017; Ntalianis & Raja, 2018). Delener (1990) defined religiosity as the degree to which people are committed to a particular religious group. Religion on the other hand is an essential tool involving individual ethics (Iguchi et al., 2021; Salahudin et al., 2016) and beliefs that lead people to determine and distinguish between proper and improper behaviors (Rashid & Ibrahim, 2008). As a spiritual belief, religiosity is considered a protective factor against any violated behaviors that provides a high compliance attitude level towards individual. Among the usual consequence of religiosity is that, it reduces deviation attitude rate (Abu Bakar et al., 2018; Stack & Kposowa, 2006). For example, organizations regularly set goals and rules, but often managers fail to remain committed to these goals and rules due to the presence of many unethical behaviors. While several studies exist regarding religiosity role in creating budgetary slack and decision making (e.g., Adnan & Sulaiman, 2006; Keller et al., 2007; Lakasse et al., 2021) and in the workplace (Abeyta & Routledge, 2018; Abu Bakar et al., 2018; Kashif et al., 2017; Samad et al., 2021; Jamal et al., 2021; Alhouti et al., 2015), little attention has been given to how religiosity relates to budget participation and budget goal commitment. During budget formation, religious subordinates are expected to adopt full honesty, responsible, and cooperative behavior, resulting in real budget participation that increases budget goal commitment. Religiosity is an essential factor to be explored because of its potential impact on a manager's participation and commitment to the budget goal. As such, this study aims to investigate the role of religiosity in the relationship between budget participation and budget goal commitment.

As we mentioned earlier, many previous studies have studied the role of religiosity in the budgeting area, primarily focusing on the relationship between religiosity and budgetary slack behavior. For instance, Adnan and Sulaiman (2006); Prayudi and Dharmawan (2018); and Santhi, Suprasto and Ratnadi (2019). Nevertheless, these studies did not reach a consensus on the role of religiosity in this particular area of budgeting. Adnan and Sulaiman (2006) revealed that there is no significant relationship between religiosity and budgetary slack behavior. On the contrary, study by Prayudi and Dharmawan (2018) and Santhi et al. (2019) found the relationship between religiosity and the tendencies of budgetary slack behavior. However, we found no evidence in literature on the role of religiosity in moderating the relationship between budget participation and budget goal commitment. Thus, initiatives to investigate this role and generate empirical evidence from a developing country complement the set of motivations for this study.

The remainder of this paper is structured as follows. We next describe the theoretical background of budget participation, budget goal commitment, and religiosity, followed by the study's hypotheses. Subsequent sections present the sample characteristics and empirical methods. Finally, we offer the results, discussions, implications, and limitations of the study.

2. Literature Review and Hypotheses Development

2.1. Budget participation and budget goal commitment

Budget participation is a process in which managers are involved in their budget setting (Sholihin et al., 2011). It requires planning and control by the organization to achieve the stated goal. Budgeting allows top management to observe an organization whereabouts by measuring and monitoring the actual performance and compare to the planned performance (Maiga et al., 2007). Indeed, budget participation has attracted scholarly attention in the last two decades (Kim 2002; Scott-Ladd & Marshall, 2004; Junita et al., 2018; Zainuddin & Isa, 2019), and it has been argued to be a vital element to improve employees' commitment and performance in an organization (Kim 2002; Han et al., 2010). It was found that subordinates' participation in setting their budgets had been proven as a management tool to increase their satisfaction that will boost their commitment and performance to achieve budget goals (Jermias & Yigit, 2013). Participation in general decision-making would have a positive value for all participants (Jermias & Yigiy, 2013). Managers involved in the budgeting process believe that budget participation improves the connection among the employees, increases understanding, and enhances planning, which will create more positive and helpful attitudes toward achieving the budget goals (Chong & Johnson, 2007).

Goal commitment refers to an individual's determination to achieve a budget goal (Locke & Latham, 1990). Commitment to achieving a budget goal is determined by individuals monitoring their behavior (Locke & Latham, 2019). Scott and Boyd (2020), using a mixed method approach, which found that goal commitment enhances collaboration among workers through goal selection and monitoring. In inducing goal commitment, individual needs to discuss, set, and commit to budget goals through budget participation (Chong & Chong, 2002; Han et al., 2018). Myint et al. (2019) argued that budget participation would increase goal clarity and enhance the planning process due to managers' increased sense of involvement when setting assigned goals. Otherwise, poor goal setting—a precondition for budget goal acceptance—does not affect performance. Indeed, pre-assigned goals and shared budgets increase goal commitment by spelling out the motivational conditions for accepting and achieving the goal (Corgnnet et al., 2018). More recently, Denardo and Sudarwan (2020) found budget goal commitment mediates the relationship between budget participation and managerial performance due to the positive relationship between budget participation and budget goal commitment.

The arguments for budget participation and budget goal commitment relationships are drawn from the goal-setting theory. Goal-setting theory is the foster of goal commitment. Through many decades of psychological research, the goal-setting theory explains how conscious goals affect behaviors (Gardner et al., 2016). One of the ways to improve the budget goal commitment is through participative budgeting. This process will develop the goal acceptance phase, which directly establishes the initial goal commitment.

The goal-setting theory states that setting difficult but challenging and attainable goals more likely leads to higher managerial performance than setting easy goals. A challenging goal is a call and encouragement to do your best. Meanwhile, ambiguous goals are a call for setting no goals. For example, Klein et

al. (2020) argued that when goals are known, goal commitment would be increased; consequently, motivation and performance will increase. The goal-setting theory identifies capability, commitment, feedback, and resources as the four main factors that induce an individual's behavior and enhance the goal achievement path to attain the goal (Hamdan et al., 2020). Based on the goal-setting theory, Chong and Johnson (2007) found that budget participation leads to budget goal acceptance and budget goal commitment. In line with Chong and Johnson (2007), several studies have reported a significant relationship between budget participation and budget goal commitment in managerial accounting studies (Jermias & Yigit, 2013; Nouri & Parker, 1998; Chong & Chong, 2002; Chong & Johnson, 2007; Hofstede, 2017; Wentzel, 2002). Based on the preceding arguments, the following hypothesis was formulated:

H1: Budget participation is positively associated with budget goal commitment.

2.2. Religiosity as the moderating variable

Religiosity is defined by McDaniel and Burnett (1990) as the faith that an individual has in God and his teachings and greatly influences his beliefs, thoughts, and behaviors. Religiosity and its influence on human behavior have been explored extensively in the literature. According to Delener (1990), religiosity is divided into four types, namely most religious, moderate, less religious, and non-religious.

Understanding how individuals believe in a particular religion by following its teachings in their workplace is essential to explore. A person may belong to a specific religion but may not be committed to religious teaching. Imran and Aziz (2017) investigated the role of religiosity in increasing organizational commitment, and they found that religious employees are more likely to be committed to their organizations due to their religious beliefs. In the same vein, Sikorsa-Simmons (2005) argued that religiosity affects organizational commitment. Prior studies have extensively examined the relationship between religiosity and ethical behavior in the workplace. For instance, Lakasse et al. (2021) have explored the role of Islamic religiosity in reducing budgetary slack behavior in ten local companies in Indonesia. They found that Islamic religiosity has a negative effect on budgetary slack behavior. Another impact of Islamic religiosity in the workplace was found by Samad et al. (2021), which shows Islamic religiosity positively influences the attitude of customer relationships managers at leading Islamic banks in Pakistan. Jurdi et al. (2011) found that religiosity plays a significant role in determining dishonesty, while Wilson (2010) and Smith et al. (1975) found similarities between religious and non-religious individuals concerning dishonesty. Meanwhile, Weaver and Agle (2002) found committed religious individuals can influence ethical professional practices. This might be due to the relationship between religions' beliefs and ethical behavior in the workplace that are interdependent upon the case studied and the measures of religiosity being used. Similarly, Agle and Van Buren (1999) found a positive connection between religious teachings and attitudes toward declarations of business collective responsibility. On the contrary, there is no support for claiming that religious students may behave more ethically than those with less religious commitment (Kennedy & Lawton, 1998).

Weaver and Agle (2002) further argued that two potential reasons explain the impact of religiosity in the workplace. First, religious identity protrusions determine an individual's self-identity, and the second is the religious motivational intention, which clarifies a person's motives for practicing a particular religion. This can be related to an intrinsic or extrinsic motivational factor (Fassin, 2005). In line with intrinsic factors, a naturally oriented person treats his religious beliefs and teachings as an inner purpose. It means that, for intrinsically oriented people, there is no secret objective to adopt a particular religion's teachings and practices, and considered the commitment to a specific belief as obligatory (Oboh, 2019).

On the other hand, extrinsically oriented people usually practice a particular religion's teachings to achieve other benefits, which means that an individual may go to worship places to satisfy social needs, by getting connected in a community for an instance (Weaver & Agle, 2002). Thus, it can be argued that the relationship between religiosity and behavior could be linked to intrinsic or extrinsic motivational influences. For example, Adams (2008) found a positive association between prayer and an individual's motivation toward performing organizational tasks. Indeed, effective decision-making and self-control are some of the desired attributes of a good manager that organizations are looking for. According to Vasconcelos (2009), prayer and religious practice have a vital role in controlling individuals' behavior at the workplace. Delbcq (2015) argued that employees' intentions could be governed by religiosity for improved decision-making, morality, and employee commitment.

Conceptually, religiosity can influence individuals' ethics and behavior in every decision-making, such as accepting and pursuing goals (Pieper et al., 2019; Lakasse et al., 2021), knowledge sharing among fellows (Mallasi & Ainin, 2015), and organizational commitment (Farrukh et al., 2016; Allen & Meyer, 1996; Kutcher et al., 2010; Yousef, 2000). Studies on the relationship between religiosity and ethical behavior in the workplace offer insight into how religiosity will govern a person's behavior toward achieving organization's goals (Rashid & Ibrahim, 2008; Rokhman & Hassan, 2012). Individuals with a high level of religiosity will be more likely to show full honesty and responsibility in their attitude and give more effort to enhance their organizational commitment (Brammer et al., 2007; Kum-Lung & Teck-Chai, 2010). For instance, Alfalah et al. (2020) found a positive impact of religiosity on managerial performance. Furthermore, Alkailani et al. (2012) asserted that in collectivist societies such as Jordan, individuals emphasize healthy relationships, teamwork, conservatism, helpfulness, hardworking, goal commitment, and trustworthiness. This is seen as a direct effect of traditions and religion. Moreover, Suhendi et al. (2020) found that, religiosity helps reduce corruption by moderating the e-government and corruption relationship. In the same line, Hayati and Amalia (2021) found religiosity preventing fraud in managing village funds in Indonesia.

Accordingly, it is expected that these characteristics emanating from religion would moderate the relationship between budget participation and goal commitment. As budget participation involves information sharing in which subordinates and superiors exchange their job-relevant information regarding the goals to be achieved, individuals under pressure from their superiors might deceive these superiors by hiding important information related to these goals

(Nguyen et al., 2019). Thus, individuals' religiosity may reduce this negative behavior, which may positively affect goal commitment. Hence, the following hypotheses were formulated:

H2: Religiosity is positively associated with budget goal commitment.

H3: The positive relationship between budget participation and budget goal commitment is stronger when religiosity is high.

3. Methodology

3.1. Description of the sample

Following Jermias and Yigit's (2013) methodology, the study's unit of analysis is individual mid-level managers working at Jordanian Public listed companies (PLCs). Jordanian PLCs serve as the sampling frame. Jordan was chosen for several reasons, and the first is the status of Jordan itself as a third-world country located in Asia and considered a developing country. Unlike developed countries, where a significant quantity of budgeting research has been undertaken, very little research has been conducted on budgeting using the Jordanian context. Second, public listed companies in Jordan contribute more than 60% to Jordanian's gross domestic product. Moreover, the Jordanian economy is characterized by liberalization as country subject to free trade agreements and world trade organization regulations (Busse et al., 2012).

There are a total of 253 companies listed in the Securities and Exchange Commission in Jordan. According to Krejcie and Morgan (1970), when the total population is 253, the appropriate sample size is based on Krejcie, and Morgan (1970) is 153 companies. Probability sampling facilitates the generalizations of the findings obtained from the population sample under study (Viviers & Cohen, 2011). Accordingly, the probability sampling (Simple random sampling) method was used in this study. Each mid-level manager of targeted companies who works in sales, marketing, production, and accounting departments has the same opportunity to participate in this survey. A questionnaire survey was used to collect the data from the midlevel managers of the chosen companies. The midlevel managers are supposed to assume budgeting responsibilities. They are accountable to the top-level management for their department's function, and they devote more time to organizational and directional functions than upper management. Four sets of questionnaires for each company were self-distributed to the human resource manager of each company. The human resource managers were then asked to distribute the questionnaires to the mid-level managers. Therefore, a total of 612 (153 x 4) questionnaires were distributed to mid-level managers of sales, marketing, production, and accounting departments. From 612 questionnaires distributed, a total of 182 questionnaires were returned, but only 178 were found usable, giving a response rate of 29 percent.

3.2. Variable measurements

Based on a 5-point Likert scale, budget participation was measured by a four-item instrument adopted from Jermias and Yigit (2013), measuring the extent to which the respondents' influence has on the budget and their involvement in the budget process. The instrument is a modified version of Vroom's and Mann's (1960)

participation instrument. The four items instrument demonstrates a high level of validity and reliability of budget participation in the previous budgeting studies (e.g., Brownell, 1981; Parker & Kyj, 2006; Milani, 1975; Jermias & Setiawan, 2008; Jermias & Yigit, 2013).

Goal commitment was assessed using three self-reporting measures developed by Locke (1968) and adopted and modified by prior researches (Jermias & Yigit, 2013; Wentzel, 2002; Maiga, 2005; Chong & Johnson, 2007). Based on the five-point Likert scale from 1 "Not at all" to 5 "Very much", respondents were asked to identify their level of commitment to their assigned goal.

In examining the respondents' religiosity level, the Keneko (1990) multidimensional measurement of religiosity was used. Respondents were asked to identify their opinions on eight religious orientations and beliefs using the five-Likert scale starting from 1 "Strongly disagree" to 5 "Strongly agree".

4. Empirical Analysis

This study employed PLS-SEM (partial least squares structural equation modeling) to test the hypotheses. This technique was used for several reasons, as it enables the retention of several indicator items, supporting both measurement validity and structural validity development and explanation (Rigdon et al., 2017; Ramayah et al., 2018). Moreover, a comparison of the R square results between PLS-SEM and covariance-based structural equation modeling (CB-SEM) indicates PLS-SEM as superior when it comes to prediction in the research. PLS-SEM is a more preferred method when investigating relationships because the variance explained using PLS-SEM in the dependent variables is noticeably higher than CB-SEM outputs (Hair et al., 2017). Generally, the PLS-SEM method is seen much more appropriate method when it comes to theory development rather than is CB-SEM.

4.1. Profile of the respondents

Table 1 depicts the profile of the respondents. There were 138 male (77.5%) and 40 female (22.5%) managers in the sample. In terms of age, most of the respondents (41.6%) are young managers aged between 31 to 40. Also, results show that most of the respondents (48.9%) hold a bachelor's degree level, and 61.8 % of the respondents have over ten years of experience, while 43.8% working in the accounting department. The majority of the respondents come from the services industry (44.4%) and have operating revenues between 1 million to 10 million Jordanian Dinar (J.D.) (47.2%).

Table 1 Profile of the Respondents

Demographic	Category	Frequency	Percentage
Gender	Male	138	77.5 %
	Female	<u>40</u>	22.5 %
Total		178	
Age	Below 30	25	14 %
	31 to 40	74	41.6 %
	40 to 50	58	32.6 %
	51 to 60	9	5.1 %
	Above 60	<u>12</u>	6.7 %

Table 1 Continued

Total		178	
Level of education	Diploma	29	16.3 %
	Bachelor Degree	87	48.9 %
	Master Degree	42	23.6 %
	Ph.D. Degree	<u>20</u>	11.2 %
Total		178	
Years of experience in the current company	Less than 5 years	31	17.4 %
	5 to 10 years	37	20.8 %
	More than 10 years	<u>110</u>	61.8 %
Total		178	
Current Department	Sales	34	19.1 %
	Production	16	9 %
	Marketing	19	10.7 %
	Accounting	78	43.8 %
	Others	<u>31</u>	17.4 %
Total		178	
Organization's Industry	Service	79	44.4 %
	Industry	60	33.7 %
	Insurance	12	6.7 %
	Banking	<u>27</u>	15.2 %
Total		178	
Annual operating revenue of the company	500,000 to 1 million J.D.	30	16.8 %
	1 million to 10 million J.D.	84	47.2 %
	Over 10 million J.D.	<u>64</u>	36 %
Total		178	

Note: J.D = Jordanian Dinar

4.2. Measurement model

4.2.1. Convergent validity

Reliability of the items used in the questionnaire survey was measured to ensure the consistency of these items in measuring the designated construct. Validity is examined to ensure the ability of the constructs in measuring what is supposed to measure. According to Pallant and Manual (2010), the most commonly adopted tool to measure the reliability of a given scale is Cronbach's alpha (α). Furthermore, Hair et al. (2016) suggested that the Cronbach alpha's acceptance scores should be above 0.70. An internal consistency reliability analysis was performed to ensure composite reliability and convergent validity of each scale and construct used in this study. Based on Smart PLS software, results show that all scales appeared to be reliable and scored above 0.70, except one item, religiosity (0.699), which is still acceptable and considered reliable (Hossain & Prybutok, 2008). The average variance extracted (AVE) values are above 0.50 for all constructs used in this study, namely Budget Participation, Goal Commitment and Religiosity. This is shown in Table 2 below, which presents measurement validity results to ensure reliability and validity of the constructs.

4.2.2. Discriminant validity

Discriminant validity valuation is the second step in assessing the measurement model when using SmartPLS software. Discriminant validity assessment aims to gain prevention of multicollinearity issues. For this purpose, Fornell and Larcker

criterion is the most generally adopted method. However, a new alternative method has been developed for assessing discriminant validity, which is the heterotrait-monotrait (HTMT) ratio of correlations method. In this study, we used both methods to ensure discriminant validity. For the HTMT, all values for the reflectively measured constructs were found to be less than 0.90, which shows the non-existent of multicollinearity issues. Table 3 (which is based on Fornell and Larcker criterion) and Table 4 (based on HTMT criterion) below present the discriminant validity values.

Table 2 Measurement Model

Construct	Items	Measurement items	Factor Loadings	Cronbach's Alpha	Composite Reliability	Average Variance Extracted (AVE)
Budget Participation	B.P. 1	I participate in setting the budgets for my organizational unit.	0.785	0.830	0.886	0.661
	B.P. 2	I have the authority to decide the activities necessary to achieve the budgets set for my organizational unit.	0.807			
	B.P. 3	My opinion is an important factor in executing the budgets for my organizational unit.	0.856			
	B.P. 4	My organizational unit has the authority and responsibility given by the top-level management to execute the budgets.	0.804			
Budget goal Commitment	G.C. 1	Commitment to a goal means acceptance of it as your own personal goal and your determination to attain it.	0.825	0.764	0.864	0.678
	G.C. 2	How committed are you to attaining your responsibility area's budget?	0.799			
	G.C. 3	How important is it to you to at least attain your responsibility area's budget?	0.846			
Religiosity	REL 1	A person who has no faith is spiritually poor.	0.710	0.888	0.909	0.556
	REL 2	We can lead a happy life without religious beliefs.	0.713			
	REL 3	Having a religious life gives a purpose to live.	0.713			
	REL 4	Religion teaches me the meaning of my existence.	0.793			
	REL 5	A life imbued with religious faith is man's true way of living.	0.829			
	REL 6	With faith, people can be at peace even in the face of death.	0.722			
	REL 7	I believe that there is a life after death.	0.776			
	REL 8	Religion never makes the meaning of life clear.	0.699			

Note: B.P. = Budget Participation, G.C. = Goal Commitment, REL = Religiosity

Table 3 Fornell and Larcker Criterion

	Budget Participation	Goal Commitment	Moderating Effect 1	Religiosity
Budget Participation	0.813			
Goal Commitment	0.629	0.824		
Moderating Effect	0.080	0.035	1.000	
Religiosity	0.001	0.240	-0.090	0.746

Table 4 HTMT Criterion

Heterotrait-Monotrait Ratio (HTMT)				
	Budget Participation	Goal Commitment	Moderating Effect 1	Religiosity
Budget Participation	-			
Goal Commitment	0.778	-		
Moderating Effect	0.093	0.118	-	
Religiosity	0.150	0.262	0.104	-

4.3. Structural model

4.3.1. Path coefficients

After performing the bootstrapping analysis procedures, hypothesis testing on direct effects (see Table V) indicates that budget participation directly and strongly affects budget goal commitment ($\beta = 0.628, P < 0.01$).

Table 5 Hypothesis Testing Results (Direct Effects)

Hypothesis path	St. Beta	St. Dev.	T Stat.	P Values	f²	Decision
H 1 Budget Participation -> Goal Commitment	0.628	0.043	14.482	0.000	0.716	Supported
H 2 Religiosity -> Goal Commitment	0.240	0.048	4.952	0.000	0.104	Supported
H 3 Moderating Effect 1 -> Goal Commitment	0.006	0.056	0.115	0.908	-	Not Supported

The relationship between religiosity and budget goal commitment was positive and strongly significant ($\beta = 0.240, P < 0.01$). Therefore, both H1 and H2 are supported. Table V also shows that there is no moderating effect exerted by religiosity on the relationship between budget participation and budget goal commitment ($\beta = 0.006, P = 0.908 > 0.05$). Thus, H3 is not supported. Table 5 below presents hypothesis testing results.

4.3.2. Predictive power

According to Poon and Koay (2021), PLS-SEM is superior in prediction. The R² measures the variance and presents predictive power for the model. R² values of 0.75 can be considered substantial, 0.50 moderate, and 0.25 as weak (Hair et al., 2016). As presented in Table 6, the model has a moderate predictive capability with an R² value of 0.453 and an R² value adjusted of 0.443. Concerning Q², the

rule of thumb indicates small predictive relevance when Q^2 is higher than 0 and less than 0.25; medium predictive relevance between 0.25 and 0.50; and higher predictive relevance when higher than 0.50 (Hair et al., 2016). After conducting a blindfolding procedure, the results revealed that Q^2 values are above zero, indicating medium predictive relevance (Geisser, 1975). Finally, we found that the standardized root means square residual (SRMR) was found to be 0.084 (see Table 6), thus indicates the data that fit the model used in this study (Sinkovics et al., 2016). Figure 1 below presents the proposed model after assessing measurement validity and structural validity.

Table 6 Predictive Relevance

	R ²	Adj. R ²	Q ²	GoF Model fit
Budget participation			0.437	
Goal commitment	0.453	0.443	0.324	
Religiosity			0.322	
SRMR				0.084

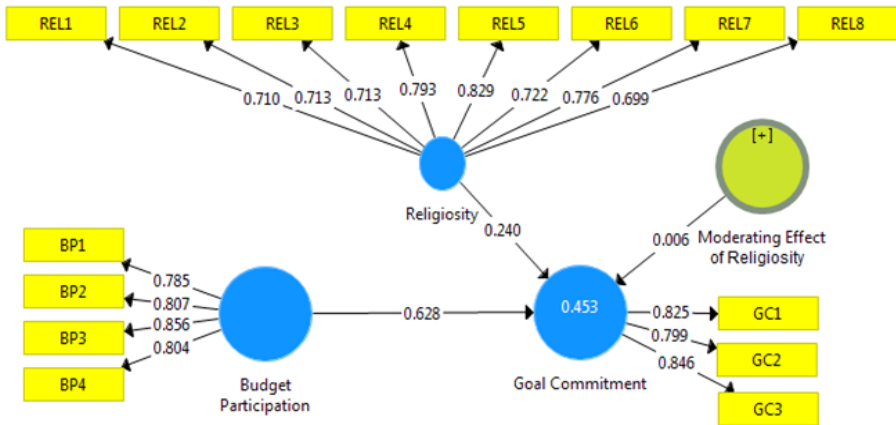


Figure 1 PLS Structural Model Results

5. Discussion

The findings suggest that when a budgeting system allows budget makers to participate in the budgeting process, it will facilitate goal commitment to achieve the budget objective. When managers get the chance to participate and contribute to the budget preparation, they play a vital role in implementing the budget and enhancing their commitment to the budgetary objective. The finding on the relationship between budget participation and budget goal commitment aligns with prior studies' findings (e.g., Chong & Chong, 2002; Jermias & Yigit, 2013; Nouri & Parker, 1998; Chong & Johnson, 2007; Hofstede, 2017; Wentzel, 2002; Denardo & Sudarwan, 2020; Klien et al., 2020; Han et al., 2018).

The finding is in line with the goal-setting theory that claims goals that are difficult but attainable increase goal commitment and allow subordinates to discuss their goals (Lock & Latham, 2019). Managers' commitment to a budget

goal or their determination to achieve this goal seems to be strong when they feel they have to achieve it, especially when they think that attaining this goal is feasible (Kruglanski et al., 2002; Scott & Boyd, 2020). When managers sense that they can achieve their goal after fruitful discussion during budget setting and participation, their goal commitment level will be high. They are willing to take any goal-directed actions to accomplish the goal due to their determination to achieve the goal.

Furthermore, our finding empirically shows that religiosity has a direct and significant influence on the level of employee budget goal commitment. This finding is similar to Allen and Meyer's (1996) finding that religiosity exerts an important influence on employees' affective, continuance, and normative commitment. Similarly, Ntalianis and Raja (2018) found associations between religiosity and positive work attitudes, such as commitment, loyalty, and dedication to the organization. Several studies have found religiosity influences an individual's job attitude and organizational commitment in the workplace (Sikorsa-Simmons 2005; Kutcher et al., 2010; Imran & Aziz, 2017). Moreover, concerning the Islamic religion, Yousef (2000) revealed that Islamic work ethic produces high organizational commitment, while Rokhman and Hassan (2012) discovered that the adaptation of Islamic teaching could consequently result in a great attitude towards the organization and its objectives. As organizational commitment is an emotional contract between employees and their organization (Jaros, 2007), the Jordanian Muslim managers become committed to the organization's goals. From the Islamic teaching perspective, such a contract is mainly towards Allah (SWT). Because Allah is our creator, we must strictly follow the teaching and ethics that Allah (SWT) orders us to obey. Indeed, those who score high in Islamic religiosity show a greater commitment and loyalty to the organization (Salahudin et al., 2016; Alfalah et al., 2020; Imran & Aziz, 2017). Therefore, Jordanian Muslim managers believe that their employer pays them a salary to obtain benefits from them by achieving the employer's goals. As a result, a commitment should exist because they will be obliged to fulfil the employers' desired goals as they are paid. Indeed, Jordanian managers are well known for their high religiosity, morality, trust, and generosity.

Although religiosity has a strong relationship with goal commitment, this study fails to prove that religiosity moderates the relationship between budget participation and budget goal commitment. It shows that religious faith and the values that are associated with this faith do not necessarily promote the employee's participation in budgeting in achieving goal commitment. The well-established relationship between budget participation and budget goal commitment was found to be strongly significant. Hence, it does not require any external influencer to boost its relationship, where it seems that the process of budget participation where knowledge and information sharing is supposed to be presented between midlevel managers during budget setting is not affected by religiosity as moral and injunctive norms as well as behavioral controls are predominance and understandable by the people in Jordan. This finding is consistent with the argument that religiosity does not always play a role in enhancing any possible relationships. For example, Joshanloo and Weijers (2016) found that religiosity does not moderate the relationship between income inequality and life satisfaction. Moreover, Rahayu et al. (2020) failed to prove that

religiosity moderates the relationship between Muslim customer values and loyalty. Furthermore, Jamal et al. (2021) found that religiosity does not moderate the relationship between job satisfaction and performance. On the contrary, Suhendi et al. (2020) found religiosity moderates the e-government and corruption relationship.

Similarly, Mallasi and Ainin (2015) found no significant moderating effect of religiosity on the relationship between five non-monetary factors such as enjoyment of helping others and knowledge-sharing behavior. Instead, Mallasi and Ainin (2015) found that Chinese employees are motivated by monetary incentives rather than affected by their religious beliefs. The same reason may explain why religiosity does not influence the budget participation-goal commitment relationship among the Jordanian managers. The reward system in PLCs in Jordan plays a significant role in enhancing subordinates' desire to achieve the goal; hence, a discussion and participation in the budget setting would improve and strengthen the budget participation-goal commitment relationship regardless of managers' religiosity. Jordanian managers likely pay more attention to monetary motivations to share their information and knowledge. Finally, and as found by Lakasse et al. (2021), Suhendi et al. (2020), and Hayati and Amalia (2021), it is good to highlight religiosity as a good tool for preventing slack creation, corruption, and fraud.

6. Conclusion

This study attempts to explore the influence of budget participation and religiosity on goal commitment and the moderating effect of religiosity on budget participation and goal commitment relationship. The study found that, the relationships between budget participation and goal commitment and between religiosity and budget goal commitment are strongly significant. Contrary to expectation, religiosity does not act as a moderator in the relationship between budget participation and budget goal commitment.

Religiosity as a variable has received significant attention in behavioral studies (e.g., Alhouthi et al., 2015; Jurdi et al., 2011; Weaver & Agle, 2002; Imran & Binti Aziz, 2017; Alfalah et al., 2020; Lakasse et al., 2021), but its applications in budgeting contexts are scant. This study provides a theoretical or academic contribution to the extant literature to understand further how religiosity impacts the employee's attitude to produce desirable behavior in the workplace. In the budgeting context, this study shows how religiosity influences the managers' goal commitment but unexpectedly does not play a moderating role in budget participation and goal commitment relationship.

Our study confirms that individuals bring their religious convictions and reflect them in their workplace when they demonstrate that they are more likely to behave better than those who are less religious when it comes to budget goal commitment. Highly religious individuals tend to act more favorably, attached, and committed towards the organization's goal. In line with the goal-setting theory, goal commitment depends on a required level of devotion to religion. Moreover, another academic implication of the study is, it adds to the extant budgeting literature by providing additional empirical evidence from a developing country like Jordan. Like the Western context, the Jordanian context

also shows that achieving budget goals commitment becomes easier when managers can participate in the budgeting process.

In terms of implication to practice, the findings reveal that religious attitude is constructive and valuable not only for the individual, community, or society but also for organizations. Our results provide a further understanding of the behavioral implications of budgeting on managers. The managers who participate in the budget-making process may feel contented producing a budget that meets organizational goals and objectives. Such a budget may induce and motivate others to bring excellence in their performance. In terms of implications to practice at the organizational level, many industrial giants like the World Bank and Apple have started new plans to integrate programs linked to religiosity in their businesses as part of the effort to mitigate unethical behavior and misconduct practices among their employees (Petchsawang and Duchon, 2012). Taking a sign from this, top management in different organizations should adopt measures that help quantify their employees' level of religiosity in the organization. Accordingly, recruitment criteria, selection criteria, appraisals, and compensation systems for employees must be designed to incorporate those good ethical values as desired by all religious teachings. By giving proper attention to all these variables, organizations can gain benefits in their attempt to excel.

As with any other study, this study, too, has its limitations, as it only focused on publicly listed companies in Jordan and ignored the other sectors, such as private sectors, limiting the generalization of the findings on neglected sectors. The findings might differ when this study's proposed framework is re-examined in different commercial environments or a different industrial context. For the beneficiary of the managerial accounting literature, researchers should investigate factors through which subordinates can be motivated to improve their overall budgeting performance.

Moreover, even if the survey method is a highly accepted research methodology, our results may be influenced by common limitations associated with the survey research method, such as dishonest answers, hidden agendas of the respondents, unanswered questions, etc. (Weisberg, 2008; Choy, 2014). Therefore, future research is suggested to re-examine the proposed relationships in this study using an alternative methodology other than what was used in this study. For instance, a survey questionnaire and semi-structured interviews are highly recommended to generate confirmatory results (Harris & Brown, 2010).

Our findings suggest that religiosity encourages goal commitment but fails to affect the budget participation and goal commitment relationship. As the current study only focuses on the Islamic religion, it highlights the importance of studying different religious types to provide effective guidance to practitioners. Goal setting is an open theory that depends upon taking account of the mediators and moderators that determine its efficacy and applicability (Locke & Latham, 2006). Thus, future studies on budgeting may be able to look into other variables to be integrated with religiosity, such as personality traits, self-efficacy, and other motivators. Besides, integration between goal-setting theory and other theories might be possible in future budgeting studies.

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