

# The Moderation Effect of Power Distance Orientation and Leadership Personality on Budget Participation and Relationship of University Performance in Indonesia

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## ABSTRACT

This study explores the influence of moderating the distance of power and personality of leaders on the relationship between participatory budgeting and university performance. This study broadens previous research by the personalization variable of superiors using the dimensions of the personality of the top five and assessing the dimensions of the power of cultural distance as variables that influence individuals to involve themselves in budgeting. Three hundred fifteen sample questionnaires with research respondents were university faculty managers in Indonesia supporting interaction predictions. The research findings provide evidence that universities with a relatively high power distance culture between ethnic-led faculty managers rather than non-ethnic-led faculty managers in Indonesia influence the budgeting process. Other results provide evidence that a strong personality significantly affects performance. Based on these findings, it shows that in Indonesia, faculty management applies expressions of their ability to communicate and offer choices in budgeting. This, in turn, can hinder the budget decision-making process and reduce the acceptance of every decision by managers. This finding shows that the cultural dimension of power distance and superior personality variables prove to be a moderating variable in participatory budgeting.

**Keywords:** *power distance, personality leaders, management faculty, Indonesia*

## 1. INTRODUCTION

This study aims to explore context variables indirectly affecting the use of budgetary participation. The researchers focus on the perspective of superior power positions which are categorized in the context of organizational culture (power distance) and individual personality. This study applies the view of superiors by designing their management control systems, specifically in budgeting. The researchers model the organizational characteristics and culture of the country, which influence the level of participatory budgeting. Managers involved in the process of determining organizational goals, policymaking, acquisition and use of company resources are a picture of the transfer of corporate purposes (strategic planning) towards management control [1]. An organization tends to adjust its budgeting style with the manager's personality, work placement and compensation design [2].

The researchers generally agree on the assumption that participatory budget processes have different effects across cultures [3-5]. Although culture influences the behaviour and attitudes of individuals in organizations, as well as the use of cultural dimensions to compare effects on budgetary participation, is irrelevant. The difference lies in the aspects of uncertainty avoidance and power distance [4]. Furthermore, [6] explained that differences in consensus in previous studies that made it possible for participatory

budgeting to depend on the distance of superiors' power distance. [7, 8] complemented this view by hypothesizing that the locus of control supervisors influences their decisions. [9] recognized the same thing, even though the variable captures personality more holistically. In other words, the context of power distance as part of the national culture can be specific for each individual to behave and behave in the organization. Specifically, universities in Indonesia possessing both public and private ownership have different management processes in the university's budgeting process.

The effectiveness of budgeting participation depends on the way leaders and subordinates act in the budgeting process. An aide is given and has the authority in the preparation of the budget that can show options for determining the budget. This condition is a form of effect involving subordinates in determining their budgets, thus considering the behavior of superiors in explaining the superior's willingness to share authority to determine budgets. [3] and [7] found that personality variables had a moderate effect on the relationship of participation and performance and influenced superiors. The results of the study have not shown consistent evidence because the personality model used remains a widely accepted general personality model (locus of control). However, personality has considered in participatory budgeting research to date this area of research has not considered how the dimensions of the five-factor model can interfere in the participation-motivation relationship [10].

The contribution of this research is the development in the budgetary participation model in the perspective of superiors by including the value of personality and culture (power distance). Concerning higher education institutions (hereinafter referred to as universities), most studies on budgeting analyze one institution with other institutions that focus on issues of budgetary participation and the issue of the role of power [11, 12]. This study aims to examine the budgeting of higher education in Indonesia with a focus on psychological theory and sociology in the leadership perspective. Besides, this research is expected to provide future research direction by facilitating the integration of psychology and sociology literature in the university budgeting process and its implications for organizational behavior. Combination of culture and personality is expected to provide a new insight in theory by combining personality psychology and cultural psychology which have become a unity in cultural values. Another contribution of this research is to measure personality using the Big Five Personality instrument which has not been considered by previous researchers.

The results showed using a random sample of respondents who came from universities throughout Indonesia and had structural positions in faculty management and administration. Three hundred and five respondents indicated that power distance and personality interact with the relationship between budgeting participation and faculty management performance. Further analysis revealed an improvement in the performance of faculty managers when the budgeting process was at a condition of low power distance and high leadership personality. [13] suggested that Indonesia has a very high power distance culture, but this research proves that in the higher education environment (universities) shows very low power distances. This research has an empirical contribution that is contrary to Hofstede's research related to cultural dimensions across countries.

The next part of this paper presents a literature review which is relevant to the development of hypotheses for this research. The researchers provide a descriptive analysis which highlights universities about the budgeting process as the basis for a comparative study between psychology and social formation in the cultural values of a country — then followed by a section on research methods, a section on results, discussion and conclusions with comments on the importance of budgeting studies within the university, especially in Indonesia as a whole.

## **2. THEORY AND HYPOTHESIS**

Several qualitative and quantitative studies have mapped the characterization of nations. In particular, personality and culture mainly answer questions about humans and society scientifically. In detecting implicit theory, nature believes that character plays a role in determining the consistency and certainty of human behavior [14, 9]. However, the cultural psychology approach, implicit nature theory does not necessarily influence behavior caused by a very different cultural construct. For instance, between

individualistic and collectivistic has an impact on behavior. Hence, this view triggers requests for explanations and predictions on cultural and personality attributes to associate with the practice in organizations. This study emphasizes the participation budgeting behavior of corporate budgeting.

The diversity of the cultural environment in the workplace and the business world, managers need to appreciate the behavioral implications of the cultural values of employees, organizations and society. [13] explained through frameworks in understanding the behavior of people in organizations through cultural dimensions. In this study, the researchers observe behavioral implications in organizations which focuses on one cultural aspect of power distance on the participation of subordinates in decision making, specifically budgetary decisions. The researchers suspect that in the context of high power distance, managers or subordinate have no desire to participate in decision making. In practice, they tend to participate in the leadership decisions and passively involved. Communication gaps and limited space for acceptance of every idea, ideas and information hinder the decision-making process entirely through the participation role of all parties.

The context of power distance manifests the condition of a hierarchical social environment substantially different statuses between individuals and groups. This conceptual understanding of the distance orientation of power gives rise to creativity in groups [15] enhancing communication and empowerment [16] and ethical leadership [17]. According to [18], power distance orientation refers to variations in developmental levels related to status, authority and leadership behavior. Furthermore, the direction of the distance of power functions as a facilitator of an individual accepting the unequal distribution of power in an organization.

The perspective of high power distance orientation, employees, have concerns over the consequences of expressing ideas and opinions in decision making. Due to the behavior of expressing ideas and information is a paradoxical behavior that can benefit the organization, and employees often experience psychological conflicts [19]. Previous studies provide evidence that the tendency of subordinates to be more reluctant to communicate with their superiors. Subordinates with power distance orientation with higher status differences show respect and hinder the communicative process with the leaders to maintain that distance. Thus, subordinates are more likely to accept and avoid disagreement with every policy and decision from superiors. Besides, subordinates who tend to be high power distance more see leadership as the direction of implementation and achievement of organizational goals. However, subordinates with low power distance consider active participation, proactive communication and build closeness with guidance in decision making [24, 20]. In this study, the researchers suspect that the relationship between budgeting participation and performance moderated by the orientation of power distance and the personality of superiors.

According to [13, 21], the distance of power refers to the way a society provides a solution to each problem typically. Power distance provides direction for each engagement between other individuals that emphasizes the personal interests or interests of the group. Low power distance conditions, the involvement of people is greatly limited or minimized in the organization. However, high power distance, the responsibility of people is significantly instrumental in the organization and the placement of people in the organization according to their rights. Therefore, from the perspective of a superior with a high or low power distance, one personality is determined to be willing to share power with ones subordinates, or vice versa. With the characteristics of superiors with low power distance tends to ignore the voices, ideas, ideas and information from subordinates. The importance of participation in conditions of low power distance, assuming that superiors need subordinates in obtaining information that superiors automatically behave and consult with subordinates.

Most organizational views and behavior about budgeting fail to recognize the ethical component of the problem, and most have ignored the role of culture in shaping national and individual values [22]. Testing models of the influence of culture on budgeting and its reaction to values related to culture (e.g. ethical issues, encouragement of individual behavior). Cross-cultural differences have different effects and implications in the budgeting system. This research develops a model of the effect of culture on budgeting systems which are influenced by values related to culture. The researchers assume that cross-cultural differences have implications for individual values and influence motivation or behavior in the budgeting process. Thus, the researchers propose the following hypothesis:

**H1:** Power distance orientation moderates the relationship between participatory budgeting and performance with a more positive relationship for employees.

The perspective of trait psychology has provided a theoretical basis in cross-cultural personality research [14]. For instance, [9] examining differences in cross-cultural behavior, their findings provide evidence that the individualistic cultural dimension influences behavior rather than the collective. Cross-cultural research focuses on identifying universal human beings, such as skills, habits, attitudes, interests, roles, and personality characteristics based on culture and cultural sub-groups and investigating the relationship of cultural variables and aggregate personalities [23]. Overall, previous research provides support for research efforts integrating the perspective of psychological nature and culture. The integrate theoretical approaches in personality psychology and cross-cultural psychology to develop a map of future research directions. Besides, trait psychology functions as a complementary variable in cultural perspectives about human nature and personality and culture have not had a detectable influence on individual personality traits through a question to measure traits that are part of the culture [23]. The researchers try to take steps to link these two perspectives in the budgetary participation approach. However, some psychologists argue that personality is part

of culture symbolized by the genetic makeup of individuals [7, 9] and the big five characters independent of [23]. Therefore, based on this perspective personality and cultural psychology has an impact on the adaptation of self-concept and self-attribution that affects a person to process and interact in situational contexts and behave in all cultures [9].

The moderating effect of personality variables on participatory management systems has been the subject of considerable interest for researchers today [3, 4, 23, 7]. The use of locus of control variables as a proxy for personality in the relationship between participation and performance of subordinates in a participatory budgeting environment. Some studies provide evidence that the locus of control influences the behavior of superiors involved in the participatory budgeting process in receiving input from subordinates. In contrast to previous studies by measuring the reliability of the use of personality variables by measuring the locus of control. This research employs the big five personality measure to examine the effect of personality moderation on budget participation relationships by using lecturers who hold structural positions at universities. In this case, the researchers provide integrated into an understanding that personality psychology and culture. The researchers propose a hypothesis:

**H2:** The superior's personality moderates the relationship between participatory budgeting and performance with a more positive relationship for employees.

### 3. METHODOLOGY

#### 3.1. Research Participants

Questionnaire surveys were used to collect data to test hypotheses. The university was chosen for research due to the process of preparing and using the budget in educational organizations has been carried out in general. Participants in this study were 500 lecturers who served at the university. The researcher identified all participants who served and had budgetary responsibilities at the university located in Indonesia, which were taken at random. The research data obtained are 305 data which can be analyzed further. Each subject was compensated to encourage his willingness to fill out questionnaires and ensure the confidentiality of their responses.

#### 3.2. Variable Measurement

Budget Participation. Six budget participation measurement items developed by [10]. The answer from the measurement instrument with a Likert scale (1-5). This instrument had been validated by [24]. Power distance orientation as well. The researchers applied a six-item scale from [25] to measure power distance orientation. Measurement items include "Managers may not delegate important tasks to

employees" and "Managers need to use authority and power frequently when dealing with subordinates. All measurement items applied in this study were adopted from a scale set with a five-point Likert range (1-5). Psychology of Personality. The researchers applied McCrae & Costa's Personality Inventory [23] to predict the self-reported frequency of actions or Big Five Personality. Control variable. The researchers controlled employee demographic characteristics such as gender, education, age and length of service of an organization because these variables can influence the results.

#### 4. RESULTS

Regression analysis was used to test the research hypothesis. In the process of analysis, this research applied the term interaction to assess the moderating relationship of each research variable. The following multiplication model was used to examine the moderating effects of the distance

of power and personality of superiors and their joint effects on the relationship of budgetary participation and performance

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + b_4X_1X_2 + b_5X_1X_3 + b_6X_2X_3 + b_7X_1X_2X_3 + e$$

Notes:

**Y** = Performance      **X1** = Budget participation  
**a** = Intercept        **X2** = power distance  
**b** = Regression      **X3** = Personality of superiors  
coefficient              **e** = error

Table 1 shows descriptive statistics. The research respondents consisted of 305, which included 86 women and 219 men, with an average age of 25-56 years. The average respondents served 3-5 years (130 respondents) and less than two years (90 respondents) — overall the status of respondents were as faculty management and university administration management.

**Table 1.** Descriptive Statistics

		<i>Frequency</i>	<i>Percent</i>
<i>Gender</i>	Men	86	21,2
	Women	219	53,9
<i>Age* years</i>	25-35	113	42
	36-45	141	43,5
	46-55	44	13
	>56	7	1,5
<i>Job Experience</i>	<2	91	22,4
	year	130	32
	3-5 year	35	8,6
	6-10 year	49	12,1
	>11 year		
<i>Faculty Management</i>	The foundation's president	7	2
	Dean	31	9
	Vice Dean	38	11
	Chair of Departement	64	18
	Secretary of Departement	55	16
	Head of Laboratory	32	9
	Financial Staff	15	4

		<i>Frequency</i>	<i>Percent</i>
<i>Valid N</i>	Internal Auditor	28	8
	Chair of HRD	20	6
	Chair of Academic	15	4
		305	

Table 2 presents the results of the hypothesis testing of this research. The results of the study provided evidence that power distance orientation moderates the relationship between budgeting and university managerial performance with a p-value of 0.048 ( $p < 0.005$ ). Based on this, H1 was supported. This finding explained that budgetary participation still improves performance and observing superior power distances provides opportunities for university and faculty management to be involved in budgeting. Further analysis of the H2 hypothesis predicted a significant interaction effect between superiors' personality and budgetary participation that affects

university managerial performance. The results of the study provided evidence that personality moderates the relationship between budgetary participation and performance with a p-value of 0,000 ( $p < 0.05$ ). This finding confirmed that superiors give authority to subordinates in the preparation of the budget due to the superiority of superiors with the individual's perception of involvement in achieving goals. Hence, it can be concluded that it cannot refuse H2. The H2 hypothesis does not predict a significant correlation of personality dimensions with budgetary participation and university managerial performance. This study did not distinguish aspects from the size of the superior personality.

**Table 2.** Final Regression Model

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1 <sup>b</sup>	(Constant)	8.995	4.258		2.112	0,035
	Participation Budgeting	0,781	0,034	0,784	22.688	0,000***
	PowerDistance	-0,287	0,120	-0,083	-2.395	0,017***
	Personality	0,083	0,029	0,097	2.802	0,005***
2 <sup>c</sup>	(Constant)	18.031	0,746		24.156	0,000***
	Participation Budgeting* PowerDistance	-0,011	0,005	-0,126	-1.986	0,048***
	Participation Budgeting* Personality	0,006	0,000	0,906	14.275	0,000***

- a. Dependent Variable: Performance
- b. Adjusted R Square 64,1%, predictors: (Constant)<sup>1</sup>, Personality, PowerDistance, ParticipationBudgeting
- c. Adjusted R Square 64,2%, predictors: (Constant)<sup>2</sup>, Participation Budgeting\* PowerDistance; Participation Budgeting\* Personality

## 5. DISCUSSION AND CONCLUSION

This study provided additional evidence to support the effect of interactions on performance between budgetary participation and power distance, as well as between budgetary involvement and personality. The results of the researchers understanding of the complexity of the relationship between budgetary participation and performance. It is interesting to continue to develop in the context of antecedents or consequences, yet using moderating variables and mediating variables. This study broadens the study of participatory budgeting by considering the distance of power and personality. The findings of this study indicated that educational organizations/universities have budget participation in budget decision making in each university work unit. From this sample, all university management leaders, faculties and administrative officials. Specifically, this study showed that the low power distance between the leadership and colleagues of internal lecturers to get involved and propose budgets for each department and faculty. This finding by the relationship between budgetary participation and performance that is strengthened by power distance. The findings of this research confirmed the results of the study [26] providing evidence of the same effect of participation in budgeting in conditions of low or high power distance. Consequently, this study did not categorize low or high power distances. On the perspective of budget emphasis and evaluation provides the view that the effect of budget participation on its relationship with power distance or a combination of other cultural dimensions can be generalized to every university in Indonesia and precisely the provincial level.

This study examined the relationship between significant personality traits and participation in budgeting and university management performance. The researchers hypothesized that of the five personalities associated with involvement in budgeting and its effect on performance. The findings provided evidence that the use of big five personalities can be a measure of character and help improve university budgeting in Indonesia. In short, the researchers had a picture of whether the hypothesis influences the superior's personality on participation. These findings confirmed the study of [9], which showed the interaction between the level of personality traits and the perception of budgetary correlated with motivation to achieve goals.

The findings of this study indicated that practitioners and academics managerial accountants can observe counterproductive when trying to use budgetary participation to increase work motivation in employees or management. When a person has a very neurotic personality temperament, he cannot find budgetary involvement as a tool to motivate his management work. Therefore, universities or companies may not require the participation of all parties in determining the allocation and use of resources.

The researchers hypothesized that the national culture of each country influences the behaviour and attitudes of individuals in the organization. The results of this study

confirmed the results of the study [27]. This study provided evidence that in Indonesia, managers with national characteristics have the potential to influence supervisory evaluation styles, thus budgetary participation influences performance. However, the study findings focused on the willingness of superiors to share authority in decision making, specifically budgetary decisions. The low dimension of power distance at universities in Indonesia, rector officials and foundation leaders provide opportunities and opportunities for faculty management in proposing budgets for each faculty.

Universities in Indonesia have a low power distance, and this indicated by the willingness of the chancellor and the leadership of the foundation to provide flexibility for faculty management to propose and be responsible for the faculty budget. The authority given to faculty management in the budget preparation process has an impact on achieving targets and performance at faculty and university levels.

This study provided advice for practitioners, although superiors invite and give authority in preparing the budget. Therefore, the perceived participation of individuals caused a different response if the leader's goals limit the budgeting process in the unit or faculty rather than restricting the parties involved in preparing the budget.

This study had limitations. First, behavioral research is susceptible to measurement errors that originate from bias measurement methods to represent the purpose of observation. Alternatively, each of these errors can be explained the relationship observed by each variable. The researchers tried to explain that cross-cultural research is complicated to explore in more depth for each participant in one country. This study obtained respondents from lecturers who served in the structural management of universities and faculties in universities throughout Indonesia. The researchers only assigned positions to be led by a lecturer. The researchers believed that the budget preparation process involves all parties who are in general and not just lecturers who have served nonetheless. Second, the researchers measured the culture of power distance by listing questions and not comparing between respondents at the provincial level in Indonesia. However, the results of the study provided evidence following the objectives of the study. Finally, this research raised many questions that are worth exploring at the structural and organizational level. This is needed as a form of providing evidence that the existence of budgeting participation remained used by the organization. Therefore, the researchers limited the study of cross-cultural influences which give rise to cultural values and focus on the theory and scope of this study. Future research investigates actual budgetary participation and ethical decisions as a form of state cultural value. The debate in previous research that believed budgeting participation was limited in perception consequently it needed exploration of participatory congruence to achieve the quality of budget decisions. Future research development can observe interpersonal behaviour (group dynamics), organizational structure and national culture as a whole from the cultural dimension developed by Hofstede.

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