



Determinants of Subordinates' Participation in Budget Planning: A Study from Nigeria

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Abstract

Participation of subordinates in organization is not a new phenomenon. Workers have been participating in industry by virtue of their producing goods and services. But, the involvement of subordinates in budget planning is the focus of this study. The data for this research were collected from primary source through questionnaire. The participants had been in their job position for an average of three years. Each has also been working for their organization for an average of seven years. All statistical analyses were carried out with the aid of the SPSS software (version 21). The hypotheses tested were supported, the study established that subordinate participate in budget planning and that such participation leads to goal clarity and budget goal acceptance.