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STUDY THE IMPACT OF BUDGETARY CONTROLS ON THE PERFORMANCE OF AN ORGANIZATION

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ROHTAK

ABSTRACT

The aim of the research paper is to study and analyse the primary aspects on the concept of budgetary control and its impact on organizational performance. In this paper, certain issues that are arising because of the weak link between these two are also depicted along with the additional remedial measures that can help in improving the overall organizational performance. The objective of the apparel is to evaluate and study the impact of the budget and its controlling over the overall organizational performance. The research data will be collected from the secondary sources that are authenticated and realistic to deliver the healthy results from the overall research paper. The further study will give the detailed analysis about the impact so to understand the actual scenario of the theme. Also, the example of Google is considered at some of the places to give the realistic implications that the budgetary control can give to the organizational performance by managing the finance and the related resources in an organised way so the implications can be understood well.

KEYWORDS

budgetary control, budget, organizational performance, financial aspects and financial perspective.

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1. INTRODUCTION

Budgeting is a concept of study and debate since many years. A budget is an effective tool of managerial people that is helpful in readily accepting the organizational changes. The primary objective of budgeting is to serve as the financial assistance of the organization's performance and also imposing the financial limits. Budgetary control helps the officials to take better analysis of the organizational performance, and giving further expansions or elimination of these practices.

Budgetary control is one of the efficient tools of managerial techniques that coordinates and manages the actions and evolves the performance of the organization in the right direction. The concept focuses on controlling the work and the operational performances and managing future working of the entity that can help in marking the financial deviations that the organizational performance has in the perspective of the desired position and the actual attained outcomes (Balogun, et. al., 2015). Financials are the prime concern of study in the business and its performance. On the other hand, Budgetary control makes the control of the business on the overall financial aspects.

Some of the entities consider for limited aspects of options which they show up from their past costs and current circumstance and additional managerial personnel and then even evade on creating long term strategies and budgetary plans. Budgetary planning if not done for the present issues than it in turn raises the severity of the future businesses at an increased level (Balogun, et. al., 2015). Budgeting makes the operations more effective and addressing the mechanism and alarming with the future arising issues that in turn will be helpful in performance improvement and overall nurturing the organizational activities.

Budget and its imposed controls are helpful in making the organizational performance organized and is also helpful in structuring the operations of the organization so the working can move in a common direction and accomplishing the proposed objectives (Choge, 2016).

2. STATEMENT OF THE PROBLEM

In the research paper there are certain questions that are addressed to give a detailed analysis of the theme:

1. What is the link between organizational performance and budgetary control?
2. What impact does budgetary control have over the organizational performance?
3. What issues are faced in the organization due to the budgetary control?
4. How can an organization adopt remedial measures to eliminate the arising issues by using the concept of budgetary control?

3. SIGNIFICANCE OF THE STUDY

The major aim of the research paper is to enhance the knowledge. The research gives a detailed link amongst the elements addressed in the theme. It is a tool that is helpful in measuring organizational performance and also helps in promoting harmony and work in the business.

4. LITERATURE REVIEW

The majority of the organization uses the tool of budgetary controls as the primary aspect for studying the internal control and the organizational performances that in turn are helpful in making the comprehensive managerial path for making the effective resource apportionment and allocation. According to Dunk, 2011, Budgetary control is the way toward building up a spending plan and occasionally contrasting genuine uses against that arrangement with deciding whether it or the spending designs need acclimation to remain on target. This cycle is important to control spending and meet different money related objectives (Dunk, 2011). The business entities depend vigorously on the concept of budgetary control to deal with their exercises of cash inflow and outflow, and this method is likewise utilized by people in general and the specific way just as specific way.

- **To study the link between organizational performance and budgetary control**

Budgetary control is a type of system that every organization adopts to fulfill the aim of controlling cost in the process of manufacturing goods, items, or delivering services to the customers to achieve maximum benefit and assure profits of the organization. According to Nafisatu, 2018, budgeting helps in providing a process to regulate the flow of money productively to maximize the efficiency and performance of a firm. Budgetary control involves the setting of a budget department that regulates the process of budgeting (Nafisatu, 2018). There are various objectives of budgetary control such as planning, coordination, communication, control, evaluation, etc. As it is well known that all the former objectives of budgeting affect its eventual and ultimate goal, which is to generate a profit for the organization. This study is focused on the budgetary control of Google as an organization, where we will first discuss the budgetary link of performance of the same (Nafisatu, 2018). Google is a big name in today's world, their performance reflects firm beliefs and principles they carry. As a search engine, their main function is to collect and process data present out there by every possible source and presenting it in front of the world after going through various processes. This seems like a big responsibility indeed and methods like budgetary control help in ensuring the financial functioning of the firm in a regulatory manner. All of this requires a lot of planning, Budgeting forces members of management and employees at other levels to set their aim in clear terms and they are compelled to plan for achieving the very same aim. Budgeting also improves the coordination and communication at Google, communication of goals through budgets will provide a clear understanding of how and when the goal should be achieved. Budgeting not only provides a plan but it also motivates the employees and managers to perform their best in achieving the aim on the terms of the discussed budget, which helps the organization in rewarding the best performances, as Google believes in developing a meritocratic environment. Moreover, budgeting allows Google in providing the best as it generates control over any kind of variation in or deviation of the

planned budget. Evaluation of performance is a crucial factor and budgeting removes the confusion of accountability by clarifying the responsibilities. Once the firm knows the deviation it is a lot easy to handle it's reoccurring and finding ways to overcome it (Olaniyan and Efuntade, 2020). Google unequally compensates people, based on their performance, through the bonus, equity, etc and all of this is possible with the help of budgeting. Budgetary control is essential in firms like Google where a team-based organizational structure is present, where orders are sent down to the employees from the top of the organization. According to Olaniyan and Efuntade, 2020, planning and budgeting are essential to encourage the bottom employees for working hard to achieve the given goal, hence it affects the performance and efficiency of Google (Olaniyan and Efuntade, 2020).

- **To analyze the issues arising in the organization in the perspective of the budget and its control**

Budgetary control involves various processes that would affect the working of the organization in various manners such as:

Unpredictable future: The budgets that are prepared by the managers for the upcoming events in the future period. The estimates about its success and failure are uncertain and the assumptions may not always come true. There are always changes occurring in the situation which is presumed in the upcoming duration. These changes in conditions may upset the budgets which have to be prepared based on certain predictions. The future uncertainties which are higher in a firm like Google raise issues in the organization due to a budgetary control system (Silavwe, 2020). Google focuses on maintaining the authenticity of the data and services provided and this could be compromised in the absence of good budgeting.

The requirement of Budgetary Revision:

For example, budgets prepared by Google might be based on the presumptions that certain changes in the situation will occur. Due to these uncertainties or deviations, Google might feel the urge to revise the budget. According to Silavwe, 2020, says revising a budget would also require a big expenditure and it may reduce the resources that could be used in other productive activities to produce results. This might create discomfort and frustration among employees. Moreover, this process is time-consuming and sometimes can be exhausting to the workers (Silavwe, 2020).

Discouraging to accomplishers:

In a budgetary control system, the targets are provided to every employee in an organization. As Google promotes meritocracy, there can be employees who are capable of more than what they are already doing but given targets might make the employees feel contented by achieving the target.

Issues in maintaining Co-ordination:

The success of any budgetary control system depends upon the co-ordination present between various departments. Google holding the cross-functional organizational structure requires proper coordination among the various levels and sections which might consume resources and create confusion in communication. According to Silva and Jayamaha, 2012, the performance of one level will affect the results of other departments. To overcome the issue regarding coordination, Google should have a Budgetary Officer at every level (Silva and Jayamaha, 2012). If an organization ever fails to appoint the budget officer at required departments then this will result in poor co-ordination which will eventually affect the performance of the certain department.

Conflict among various departments:

In the functional departments, conflicts may arise due to the budgetary control system. Every manager will be more concerned about the performance of his team and due to this, he might neglect the business goal of the firm. According to San and Heng, 2011, the heads might quote funds for their section bigger than some other department due to variation of location, the culture of a place, etc as the working of different departments with similar jobs located at different sites might require different resources. This might raise conflicts between the various departments (San and Heng, 2011).

Top Management: Top management or heads are the controlling power in organizations like Google where orders are passed down through various levels. If the top management is convinced for providing full support the system only then successful functioning of a firm can be assured (San and Heng, 2011). Otherwise, the budgetary control system might fall anytime in absence of support and guidance of the top management.

Google uses millions and millions to invest in various processes but a lack of proper insight and supervision could cause harm to the firm as it will reduce the profits owned by the organization. So, ensuring supervision at every level is the key ingredient in the success recipe of Google and in ensuring profit.

- **To identify the remedial measures for improving the organizational performance and establishing better budgetary control**

Google takes all the measures to maximize their efficiency and performance. They are well known for coming up with something new and innovative every time. however, performing budgetary control over every action is certainly not possible for such a big organization but keeping in mind a few things they can successfully run an overview under budget by following certain steps:

According to Siyanbola, 2013, budgetary control aims at maximizing the profits of a firm which will provide greater funds next time. Great success results in an increase of funds, profit to the firm, higher pay scale to employees, etc. To achieve this goal, strategic planning and coordination of different functions are required (Siyanbola, 2013). If budgeting is undertaken, there is proper control of the firm over revenue expenditures, capitals, etc. Adoption of budgeting provides a better view of the proper functioning of different departments and their working can be easily regulated based on the targets provided to each of these.

The policies, plans, and targets are decided by the management and passed down. Different departments put efforts together to reach the same aim, of the firm. Every department is provided with a specific target that is to be achieved within the lines of budgetary control. According to Mohamed, et. al., 2016, the efforts are directed towards a particular direction to achieve the desired goal and in presence of these aims, the efforts never go in vain (Mohamed, et. al., 2016).

In budgeting, there is the use of the tool for measuring performance. As targets are provided to various departments, the budgetary control system gives a tool for measuring performance at the managing level (Mohamed, et. al., 2016). The budgeted targets are compared to actual produces to find deviations in the budgets. The performance of each section is reported to the head of management and the analyses of their performance occur. This system enables the introduction of management if required.

The planning of expenditure will guide a systematic process and reduces the chances of wastage of any resource. The resources can be used and held to optimum use. The profits derived for the concern will ultimately lead to an extension of the big organization like Google and then to the economy of the country, it is working in. This provides a better way to optimize resources and reducing wastage of finances.

Being a powerful firm, Google must be aware of its weaknesses just like its strengths. Budgeting is a process that provides a tool for analyzing and finding any weak spot in the working of the system. Determination of these weak spots will eventually result in the generation of corrective measures adopted by the firm. Once a deviation is reported the firm needs to take an early initiative to stop the re-occurring of the deviation. According to MIRAJI, 2017, in the absence of a budgetary control system, the deviations can be determined during the process itself and save time as otherwise the deviation might only be spotted at the end of the financial period (MIRAJI, 2017).

According to Marcormick and Hardcastle, 2011, Creating budget consciousness among the employees no matter how enormous resources are present. Targets are pre-decided for each department and its employees which can enhance the efficiency in working of these departments (Marcormick and Hardcastle, 2011). Hence, the aim is to make them aware of their responsibility. In this way, the working of each of the department remains uninterrupted and improper working of one department does not disturb the others. Budgeting enables the generation of the greater economy by optimizing resources through detection of budgeting and producing greater profits.

Opting rewarding schemes upon the performance evaluation is important in budgetary control, as it is the destiny of the process to encourage efficient employees among the various departments. Recognizing their efforts is as important as correcting the deviations.

5. RESEARCH AIM

This research will aim over giving a detailed analysis of budgetary control and the impact that it can have on the overall organizational performance. To study the connection between the two is the prime focus that the paper would emphasize over.

6. OBJECTIVES OF THE STUDY

The research will address the following mentioned objectives:

1. To study the link between organizational performance and budgetary control

2. To analyze the issues arising in the organization in the perspective of the budget and its control
3. To identify the remedial measures for improving the organizational performance and establishing better budgetary control

7. HYPOTHESIS OF THE RESEARCH

H0- There is link between organizational performance and budgetary control.
 H1- Budgetary control have a proportional impact on organizational performance.

8. RESEARCH METHODOLOGY

This is the chapter that is giving the techniques and the tools that are used within the research paper. The overall used strategies and the criteria are given in this section that is helpful in addressing the research paper and also giving the overall techniques and approaches that are used throughout the research paper.

RESEARCH DESIGN

The design of the research is imperative as it gives the proper implications and the actual link between budgetary control and organizational performance (Zangirolami-Raimundo, et. al., 2018). The positive perspective between the two is depicted in this scenario gives the true link between these.

DATA COLLECTION

The data will be collected from secondary sources only. The entire data will be taken from the authenticated sources and the already published journals. This research is entirely dependent on secondary sources only (Basias and Pollalis, 2018). To complete the research effectively the researcher has focused on taking reliable and trusted journals and articles into consideration for completing the overall research paper.

DATA ANALYSIS

The data analysis is done on a qualitative basis only. As the data is considered from the secondary sources so the work is done in the qualitative aspects only. Only the quality data is studied in the report that gives the readers and the researchers for giving better influence and implications of the overall research and the studied articles and journals (Basias and Pollalis, 2018).

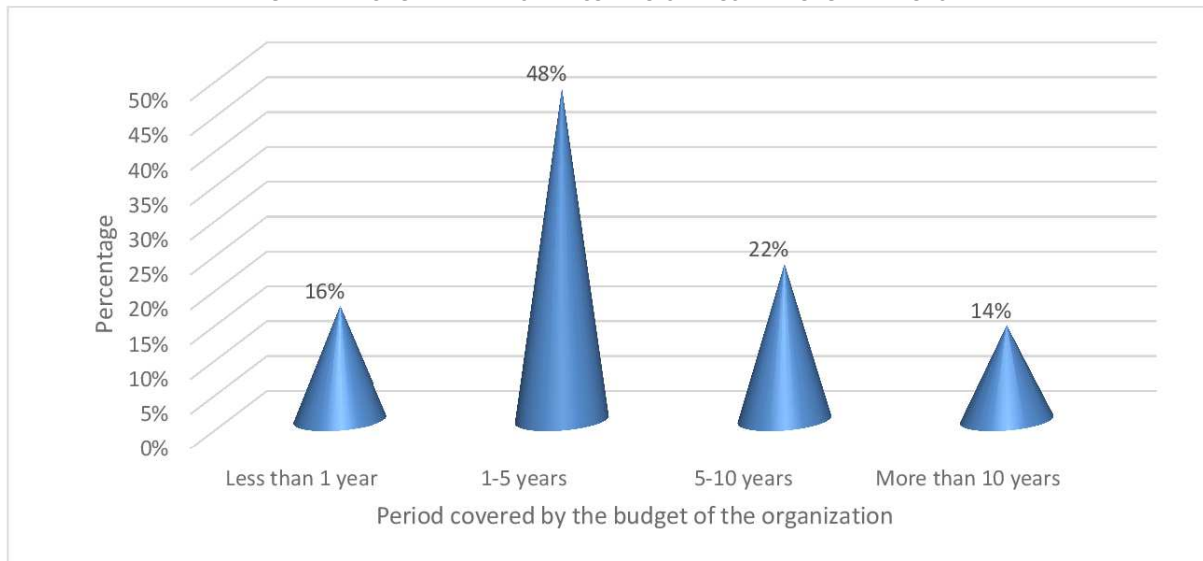
DATA RELIABILITY AND VALIDITY

To make a better research paper, it is necessary to use reliable and valid data and approaches. The secondary data is been used only from reliable and trusted sources that can deliver trusted outcomes on an overall basis (Zangirolami-Raimundo, et. al., 2018). The better conceptual understanding and ideas are built in the research that has also made it more reliable to study and give better analysis and understanding of the theme.

9. RESULTS AND ANALYSIS

It gives the results and analysis of the research paper in the context of the theme that is helpful in making the better implication and giving a better understanding that how budgetary control and its study and implications can help to improve organizational performance. The given study considers the qualitative study in the aspect of them to give a detailed analysis of this so that a better understanding can be taken.

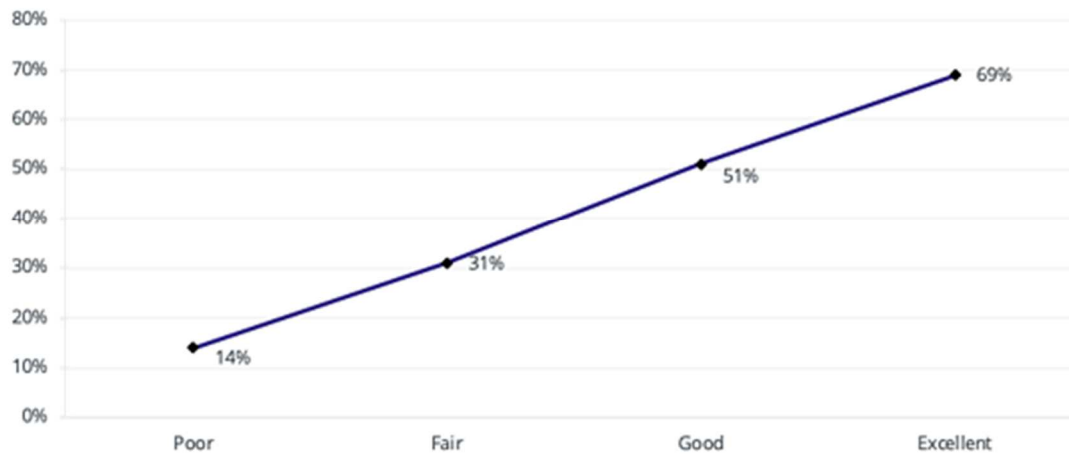
GRAPH 1: BUDGETARY PLANS AND CONTROLS IMPOSED BY ORGANIZATIONS



Source: (AKINLOLU, 2020)

The above graph depicts the position and the budget plans that the organizations develop for a distinct period. From the analysis of the above graph, it can be analyzed that the majority of the organization creates the budget of the period of 1 to 5 years majorly as these are helpful in taking the better controls but also helpful in making the dynamic performance and change the organizational working as per the changing trends and business needs (AKINLOLU, 2020). Organizations have made the operations in such a way that the budgets give a detailed study about the same. Distinct organizations have adopted a variety of methods in adopting and planning their budget and budgetary controls (AKINLOLU, 2020). As and when the organizations adopt the controlling aspects for the budget the impact is delivered in a similar path.

GRAPH 2: IMPOSITION OF THE BUDGETARY CONTROL AND ITS IMPACT ON ORGANIZATIONAL PERFORMANCE



Source: (Akeem, 2017)

The above graph depicts the position and the impact of using better budgetary control in the business. The graph line shows that the increase in the level of budgets and budgetary control is helpful in making better organization performance. From the above graph, it can be easily depicted that the increase in the budget control percentage will, in turn, give a proportional impact on organizational performance. As the budgetary control is low, then the performance of the organization is also low and poor, in turn with the constant increase in the imposition of the budgetary control than the rise in the organizational performance in turn that moves from fair to the best positioning (Akeem, 2017).

The organizational performance is directly proportional to the budgetary controls that are imposed on the entity. The above graph shows the proper proportion and study. To eliminate the issues and offer better performances the budgetary aspects should be imposed beneficially to eliminate these issues from the entity and offering better operational working.

GRAPH 3: ACTUAL AND ESTIMATED BUDGETARY OPERATIONS



Source: (Asumani, 2019)

From the study and the analysis of the above graph, it can be seen that the budget plans are helpful in making the proper operational working in the business. The budgets are helpful in imposing the position in the entity's performance as it is helpful in making better business implications (Asumani, 2019). The above graph shows the making budgets set up the benchmark of performance to the organization that in turn makes the pressure over the organizational performance in giving the better implications in the way that also enhances and improves the overall performance of the organization.

From the above graph, it can also be analyzed that the budget ahs set up the anticipated Incomes and Expenses that the entity would need to have in the business operations in all the aspects that in turn will help the business to at least make the operations in the way so that they can at least they can earn better incomes and expenses (Egbunike and Unamma, 2017).

The above-conducted analysis has directed a fundamental examination of budgetary control and execution of an association, utilizing it as a contextual analysis. The researchers have assessed past writing and commitments to this examination, the issues related to budgetary control, different approaches to improve execution through budgetary controls, different approaches to improving execution through budgetary controls in past and late occasions, among other striking issues applicable to the subject of study (Egbunike and Unamma, 2017). From the above-done analysis and results, this is understood that budgetary controls offer better organizational performance because of the different issues related to financial plans and budgetary control frameworks in several entities.

10. CONCLUSIONS

In such a competitive world Google needs to maintain its legacy and performance. Therefore, budgetary control has a significant role to play (Bruns and Waterhouse, 1975). They must try to combine products which result in increased profitability and introducing new features into an already existing program is necessary. Hence, to ensure appropriate spending budgeting is necessary.

Google must come up with new incentive schemes with every revision during the budgetary control to develop excitement among workers. Budgeting makes it easy for a firm to be pre-calculative of the profit coming their way. Hence, promising due success. The comparison of budgeted and actual performance guides the application of these schemes planned by the firm. Managers take two main things into account while evaluating their employee's performance and the rating given are produced based on the target achieved, the accomplishment of the employee, and how they achieved the targets, etc. all this happens during the performance preview cycles that are annually followed by monthly performance check-ins. Further, the employee also performs self-assessment (Chigodo, 2017). The performance of every section differs and must be judged independently based on the deviations and circumstances faced by the organization.

By undertaking the process of budgetary control firm becomes capable of acquiring proper control over revenue expenditures, capitals, etc. Adoption of budgeting provides a better view of any improper working and practicing among departments and their working can be easily regulated based on the targets assigned (Chigodo, 2017). Google pays great importance to the rewarding system which compels employees to achieve their targets. However, it reduces their chances of

exploring greater capabilities. This indicates the need for the independent functioning of a budgeting committee. Being a big firm with a big turnover often leads to bigger unnecessary budgets which can be utilized for some other productive activities for expansion of the industry and would assure the firm with profit. The above-given analysis and the findings suggest that the concept of a budget is highly proportional to the link and the working of organizational performances and the impact of this should not be neglected from the work. The budget has given and underlined the proper budgetary aspects and structuring the operations and the performances of the organization.

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