

**The Fit between GLOBE Cultural Dimensions, Budget Transparency and
Performance Management across Emerging Economies**

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Abstract

Purpose- There is a dearth of research that investigates the impact of national culture on budgeting and management indexes in the public sector across developing countries. Limited studies in accounting and management have explained the role of national culture in shaping organisational and individual values. It is posited that national cultural variables impact budget transparency and performance management. This study contributes to the literature by examining these relations in 16 developing countries.

Design/methodology/approach- Adopting an unbalanced timing framework, the current paper seeks to fulfill this gap and applies four cultural dimensions from the GLOBE study (House et al. 2004) as explanatory variables to investigate whether national culture is associated with budget transparency and performance management or not; particularly in the context of developing countries. The paper uses budget transparency as the first dependent variable, based on the OECD database from Qi and Mensah (2011), along with performance management as the second dependent variable, from the BTI Project (2016), according to the leadership's political performance management.

Findings- Generally, the empirical findings reveal a minimal relation among GLOBE cultural variables with budget transparency and performance management. Particularly, the empirical findings indicate that only performance orientation has a significant relation with budget transparency and performance management.

Research implications- The findings of this paper suggest that any plan to improve a nation's budget transparency should consider the links between budgeting, performance management and the culture of those that run them.

Originality/value –The formal adoption of new methods by performance management may not be enough without accompanying efforts to transform performance orientation as an index of national culture.

Paper type- Research paper

Keywords: Transparency, Developing Countries, GLOBE Cultural Dimensions, Performance Management.

1. Introduction

The paper addresses the issue of variations in the cultural dimensions in which budget transparency and management index are influenced at the country-level context. The paper thus attempts to provide a suitable route for optimal budgeting and management regarding the cultural environment in a given nation; since budgeting and management are characterised by more flexibility against changes rather than national culture (Qi and Mensah, 2011; Hofstede, 1993; Widodo et al., 2020). Budgeting represents financial plans which specify how public resources are supposed to be used to meet public policy goals (OECD, 2006) and management refers to the art of managing how tasks like budgeting are carried out by others (Graham, 1995; Malmi et al., 2020); for instance, high profitability indicates good performance management (Zarei et al., 2020). Given the importance of public welfare and guiding others to achieve that, it is crucial to identify the factors that contribute to effective budgeting and management in the public sector. This paper thus contributes to both the literature on the influences on budget transparency and performance management.

Although the study of culture has a long history, it is only recently that researchers have realised the importance of culture in understanding professionalism and business practices (Pereira et al., 2012; Knein et al., 2020). Using Hofstede's (1980, 1983) cultural dimensions, Qi and Mensah (2011) consider the influence of national culture on government budgeting practices. After classifying government budgeting practices to the extent to which the legislative body controls government expenditures (legislative power of the purse) and also the extent to which the budgets are transparent to both the legislature and people (budget transparency), they used 49 countries from both the OECD/World Bank as the sample and concluded that national culture has a significant relation with government budgeting practices. The Organisation for Economic Co-operation and Development (OECD) emphasises the e-government process as a tool for promoting budget transparency proceeding all fiscal reports publicly available on the Internet. Thereby, based on an administrative culture approach, Rodríguez Bolívar et al. (2015) analysed whether central governments utilise modern technologies for improving their accountability and democracy, making their budgetary figures transparent for all stakeholders. They confirmed that differences existed across countries under different administrative cultures. Using the fluid paradigm of national culture, Degrauel et al. (2016) found that national culture affects management and its components (like human resources management) strongly. Hopper and Tanima (2017), in regard to this relationship, stated that accountability is a sign of good governance. They showed that improvement originates from citizens through greater transparency, which supports the adoption of social accountability frameworks, participatory and pro-poor budgeting where citizens can be involved in budget formulation, implementation, monitoring and control. The aim is for a civil society that is influenced by culture and the behaviour of people. In a culture in which a nation participates more in government and holds officials accountable for their decisions, there will be more budgetary transparency (Pifeh et al., 2017).

As Mendonca and Kanungo (1996) stated, nowadays public sector organisations in developing countries invest considerable resources, time and effort to adopt state-of-the-art human resources management practices. Some argue that adopting management practices that have proven to be effective remains a better alternative for an organisation than needlessly to invest its limited and

scarce resources in efforts which do not amount to much more than ‘reinventing the wheel’. In any event, the poor management practices, bureaucratic inefficiencies and low productivity levels that are endemic in many of these organisations produce considerable pressure for managers to adopt speedy, ready-to-implement strategies. They, therefore, hoped that such adoption would enhance the managers’ effectiveness, and give them a fighting chance in the fiercely competitive global markets, and conceive in this approach their best hope of bringing to the millions in the developing countries the benefits of modern science and technology. The effectiveness of this approach, however noble and laudable its objectives, is open to critical questions based both on the experience of managers and on the findings of socio-cultural studies. In prior years, researchers have questioned the ‘one size fits all’ approach where management practices that have been effective in one culture, particularly the USA, are assumed to be effective elsewhere, because differences between national cultures warrant different management practices (Newman and Nollen, 1996; Degraevl et al., 2016), researchers have investigated the reality of a cultural impact on management, assuming that national culture has a non-significant influence on management because management is mainly determined by economic variables (e.g., Singh, 2007; Ayadi et al., 2008). The traditional conceptualisation of national culture (e.g., Trompenaars and Hampden-Turner, 2011; Hofstede, 1983) is questioned by new perspectives that render this classic framework less relevant in a more turbulent and evolving international context (Bond and Smith, 1996; Fang, 2010; Prasad Kanungo, 2006). If culture is learned from one’s social environment and the current environment is characterised by borderless education, markets, information, products and services through globalisation, national cultures remain more fluid and less stable than we had originally conceived (Fang, 2005; Degraevl et al., 2016).

The paper aims to enhance our understanding of the relationship between national culture, budgeting and management, thereby it focuses on the possible role of four cultural variables of the GLOBE study (House et al., 2004) on two dependent variables, budget transparency (OECD, 2002) and management index (BTI Project, 2016), across 16 developing countries. The contribution of the paper represents the development of constructs for national culture to develop a model that better illuminates the methods by which culture influences budgeting and management. We then test the model using data from these 16 emerging economies to examine the impact of the four cultural dimensions on budget transparency and performance management. The current paper opens a revived discussion about the relevant role of the public sector in the light of cultural dimensions and their effect on budget transparency. This debate reflects the necessity for congruence between culture and the performance management affecting the role of the public sector. Our research implies that the practices related to budget transparency may reflect the cultural values of the society in which the public sector /policymakers operate. Further empirical investigation addressing the link between culture, budget and management practice is required to adequately address the proper mechanisms for promoting economic welfare while protecting society, and could be valuable to policymakers struggling to promote the practices of budgeting.

The paper contributes to the literature by providing empirical evidence of the ties among: (1) national culture and budget transparency, (2) national culture and performance management. Validation of these ties supports the premise that changing budgeting practices requires more than recognising or adapting budgeting best practices; it requires adjustments to national culture

(Cieslewicz, 2014). Limited studies have examined relationships among specific aspects of culture and budgeting. Culture influences individual cognition, emotion, motivation, behaviour and interactions (Nisbett, 2003; Cieslewicz, 2014). Likewise, budget regulators who have been culturally programmed perform budgeting functions in the course of their work and reflect cultural assumptions and preferences in doing so. Conceptualised at the nation level, the collective culture directly influences the overall budgeting of a nation. Furthermore, culture comes to bear on performance management in the same manner. In addition to direct influences of culture on budgeting, this presents another direct impact through which culture influences performance management. Our emphasis on macro-level relationships among national culture, budgeting and management in developing countries allows us to produce conclusions in line with our theory. Having discussed the theoretical development of the model, the linkages among the variables in the model depict our hypotheses.

As there is no agreement on how to measure cultural values, we utilize four independent variables of the Global Leadership and Organizational Behavior Effectiveness Research Project (GLOBE) which have not been ever employed to examine their effects on budget transparency and performance management. We argue that if cultural values affect budget transparency and performance management, we should consistently observe this influence across different measures of culture. The current study includes cultural dimensions that have been found to apply to many nations, which permits the study to speak to many nations about a topic that may be relevant to budgeting and management. The actual use of the cultural dimensions in the current study provides relevant insights pointing to the need to include consideration of culture in the debate over budgeting or management issues.

This study follows thus. The following section provides a literature review along with theoretical underpinnings of the influence of national culture on budgeting and performance management; then the hypotheses are presented. Next, section three presents the methodology used to examine the hypotheses; the analysis and findings of the study are then presented in section four; and, finally, section five contains the discussion and conclusion, in which suggestions and limitations are additionally provided.

2. Theoretical Underpinnings and Relevant Literature

2.1. Critical Theorisation of Culture, Accounting and Budgeting

In the globalisation era where there is a need for different cultures to be in much greater contact than ever before, there is an urgent need to obtain a better perception of other cultures and ideas of doing business, and that is currently driving business education and challenging leadership and human resource advancement in business (Javidan and Dastmalchian, 2009). Hofstede (2011, p.3) defines culture as: “the collective programming of the mind which distinguishes the members of one human group from another”. He explains that culture is rooted in values and considers culture as values manifesting at the collective level, and then describes sub-culture as representing values within organisations, professions and other human groups in society (Gray, 1988; Perera et al., 2012). House et al. (2004) provide a more elaborate description of culture in their extensive Global Leadership and Organizational Behavior Effectiveness (GLOBE) cultural study, which built upon Hofstede’s seminal study. In line with Hofstede, the GLOBE study

concentrates on aspects of national culture and distinguishes between cultural values and practices on the premises that national culture can be broadly interpreted as “values, beliefs, norms and behavioral patterns of a national group” (Leung et al., 2005, p.2). Jacobs (2014, p.37) quoted in House and Javadian (2001) states that culture consists of “shared motives, values, beliefs, identities, and interpretations or meanings of significant events that result from common experiences of members of collectives and are transmitted across age generations”.

Regarding the link between culture and accounting, it has long been remarked in the literature that national accounting systems are shaped by the national environment, which includes culture. Within the accounting and management fields, researchers have attempted to use culture to explain country differences in accounting, management and budgeting (e.g., Li and Harrison, 2008; Askary et al., 2008; Cieslewicz, 2014, Rodríguez Bolívar et al., 2015; Degrauel et al., 2016; Graham and Sathye, 2017; Ax and Greve; Ameen et al., 2018; Dahmarde, Ghaleno and Zarei, 2018; Kwarteng and Aveh, 2018; Denning, 2020; El-Helaly et al., 2020; Zarei et al., 2020). It therefore follows that national culture will directly influence accounting and budgeting (Cieslewicz, 2014). Similarly, Horngren et al. (2015, p.165) argue: “the accounting system is only one of the several control systems that affect an individual's behavior. Society as a whole can be observed as a control system and various institutions can impinge on an individual's values and reactions. For instance, a person can be affected by his family, religion, profession, company, department, and so forth. This point may be obvious but it is not trivial.” The influence of culture on accounting has been the subject of several studies (e.g., Braun and Rodriguez, 2008; Askary et al., 2008; Pifeh et al., 2017). These studies show that improvements in accounting and budgetary transparency are affected by certain environmental matters and one of the most important ones is culture (Gray 1988). Culture can demonstrate differences in accounting practices across nations (Askary et al., 2008). A further development concerns the attention to the transparency in budgeting and accounting practices in international policy (e.g., Qi and Mensah, 2011; Zarei and Pifeh, 2016; Hopper et al., 2009), which is argued would lead to develop decisions, local planning and administration; reduce corruption and fiduciary risk; control the effectiveness of aid against development goals; and make funders more accountable to their constituencies (Fyson, 2012; Hopper and Tanima, 2017). For instance, Hopper et al. (2017) discuss how the determination of accountability and regulation extended in audited financial accounts could lead to clarification and the accuracy of financial records and how the expenditure was disbursed as planned. Iterative budgeting would coordinate central plans with those of state-owned organisations (Hopper et al., 2017).

2.2. The Influence of National Culture on Budgeting

Culture has a pervasive influence on individuals (Peterson and Wood, 2008; House et al., 2004; Gupta et al., 2019). People are imbued with culture (Cieslewicz, 2014) and human actions underpin the most crucial aspects of budget preparation, revision and implementation (Milani, 1975); therefore, a given nation's national culture is influential in the shaping of that nation's legislative and executive branches; because these branches control public sector budgeting as a social activity, based on human interactions, the perception of cultural dimensions and their implications are of great importance at the country level (Kanan, 2010).

In consideration of the fact that the most significant budgetary policies concern improving public welfare, which is the legal duty of responsible institutions in society, the elements that are involved in public sector budgeting are of great importance (Zarei et al., 2020; Zarei et al., 2019). There is empirical evidence regarding the effect of culture on budgeting in companies and organisations (e.g., Douglas and Wier, 2005; O'Connor, 1995), which can develop official budgeting of the public sector and control units linked with cultural issues to implement effective budgeting policies (Qi and Mensah, 2011). National culture thus has the potential to have an effective role in public sector budgeting.

Qi and Mensah (2011) classify government budgeting practices with respect to the legislative power of the purse and budget transparency. They consider one main hypothesis and eight sub-hypotheses using data from 49 countries in both the OECD/World Bank (2007/2008). The current paper focuses on the impact of only four of GLOBE's cultural dimensions on the budget transparency and management index across 16 developing nations.

Budget transparency is defined as “the full disclosure of all relevant fiscal information in a timely and systematic manner” (OECD, 2002). The management index ranks the countries according to their leadership's political performance management (BTI Project, 2016).

Relevant studies document that the development of budgeting and management practices is affected by certain environmental issues; the most important represent culture (Gray, 1988). As an effective issue, culture can explain differences between budgeting and management practices across countries. This paper adopted Gray's (1988) framework to explain the relationships among culture, budgeting and management, reproduced in Fig. 1, making slight changes, and illustrates that cultural values are affected by ecological influences through geographic, economic, demographic, technological and urbanisation issues, which in turn are influenced by external issues, such as the forces of nature, trade, investment and conquest (Perera et al., 2012); these cultural dimensions then impact public sector budgeting (Qi and Mensah, 2011; Douglas and Wier, 2005; O'Connor, 1995; Ueno and Wu, 1993). There is empirical evidence regarding the role of culture on accounting which can be used to develop budgeting and management linked with cultural issues to implement effective policies (Qi and Mensah, 2011).

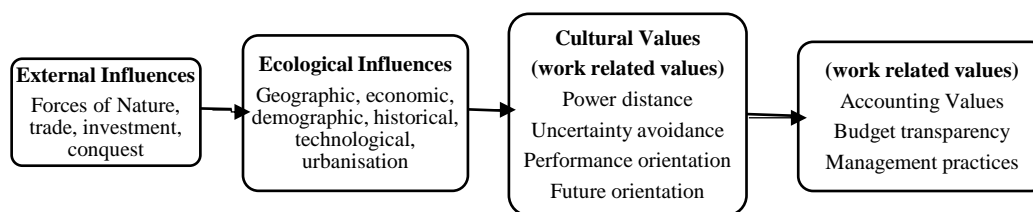


Figure 1. Relationship among cultural values, management and budgeting (Reinforcement, Adapted from Gray, 1988)

2.3. Critical Theorisation of Culture and Management

The extant literature discusses how national cultures influence management decisions and practices through the input of citizens who develop and maintain them and are themselves influenced by their culture (Hofstede, 2011; Cieslewicz, 2014). The studies indicate that the requirements to achieve optimal management performance (decision-making, planning and

control) with regard to the particular cultural and different management practices of countries include an increased awareness that a lack of attention to the possible role of national culture in management may lead to low consideration of such issues at the macro level. This then may lead to negating the sense of accountability, as discussed by Qi and Mensah (2011) and McNab and Wilson (2018). It is expected that a good management would help state-owned organisations allocate resources according to the priorities and their relative returns and then to a proper monitoring of managers' achievements according to the plans set for them (Hopper et al., 2017). Geographic and spatial context is maintained in critical theorising (Agbejule, 2011). However, critical theorising goes beyond vague notions of 'national culture' and follows management practices' interaction with particular local social and economic circumstances, which vary from one nation to another. Bourguignon et al. (2004) add to this argument and discuss how and why performance changes due to different countries' ideologies. Agbejule (2011) argue that we can expect that similar situations exist within countries, as local industries and craft traditions are associated with global management ideas (see also, Djelic, 1998; Djelic and Quack, 2003). Bourdieu states that management practices have permeated public areas and are affected by cultural dimensions (Cooper and Hopper, 2006).

2.4. Direct Effects of National Culture on Management

The competitive advantage of an organisation in a global economy depends primarily on how well its resources are managed (Mendonca and Kanungo, 1996; De Waal, 2007). Most researchers agree about the impact of culture on management. National culture impacts managerial behaviours, and leadership styles (Javidan et al., 2006; Degrauel et al., 2016), managerial control (Pun et al., 2000) and strategic behaviour (Huang, 2009). National culture strongly influences human behaviour in business settings for all organisational members (Dong and Liu, 2010; Rauch et al., 2009; Degrauel et al., 2016). At the same time, human behaviour also shapes cultural elements (Cieslewicz, 2014). Some researchers suggest that national culture influences several elements of the field of management, which include managerial style, work, and information systems, behaviours and competencies, essential business processes and functions (Gupta, 2011; Degrauel et al., 2016).

In a similar vein, culture influences other systems like management systems, planning and budgeting processes (O'Connor, 1995; Pun et al., 2000; Douglas and Wier, 2005; Degrauel et al., 2016). Newman and Nollen (1996) also recognise the existence of a strong link between national culture and management practices. Using Hofstede's five national culture dimensions and analogous management practices, they discovered that business performance is wiser when management practices are congruent with national culture. The authors argue that business units and departments which are managed in a way that is compatible with the values of the external culture are more successful than work units in which the fit is less well achieved. These results contribute to the extant body of empirical evidence indicating the importance of congruence between management practices and national culture. Martin and Spano (2015), in a paper titled "From performance management to strategic local government leadership: lessons from different cultural settings", examine performance management systems in local governments in Victoria, Australia, and Sardinia, Italy. They explain effective performance measurement and management is a cornerstone of contemporary public sector management. They also express the

similarities that local government in Victoria shares with Sardinia related to the structure and function of local governments; the differences between them are more to do with the cultural characteristics of the people and the communities they serve. Furthermore, Pifeh et al. (2017) investigate the relationship between cultural dimensions and budgeting practices. For public sector budgeting, they utilised the legislative power of the purse and budget transparency. They observe that Hofstede's power of distance index has a negative relation with the legislative power of the purse. Individualism, masculinity and uncertainty avoidance impact the legislative power of the purse directly. Moreover, individualism and masculinity are significantly related to budgeting transparency.

Sagie and Aycan (2003) conclude from their cross-cultural analysis of participative decision-making within organisations that culture determines the meanings that managers and employees attribute to this construct; the classic cultural dimensions of power distance and individualism influence the choice of the degree of participation in decision-making processes.

2.5. Hypothesis Development

The impact of the four cultural dimensions from GLOBE on budget transparency and performance management is considered based on two main hypotheses: the impact of GLOBE cultural dimensions on budget transparency and performance management separately. In the following, eight sub-hypotheses are developed in two groups logically.

A. First main hypothesis: Cultural dimensions have a significant influence on budget transparency.

B. Second main hypothesis: Cultural dimensions have a significant influence on performance management.

2.5.1. Power Distance, Budget Transparency and Performance Management

The Power Distance measures the extent to which the less powerful members of organisations and institutions accept and expect that power is distributed unequally (Qi and Mensah, 2011). It suggests that a society's level of inequality is endorsed by the followers as much as by the leaders. In a high PDI culture, power is a fundamental and societal factor, people emphasise the mandatory authority and accept the organisation's centralised leadership or authoritative leadership (House et al., 2004; Hofstede, 2011); if leadership is not ethical, this is very problematic (Cieslewicz, 2014). Accounting research has demonstrated links between accounting and power distance. This is evidenced in such topics as whistle-blowing (MacNab et al., 2007) and budgeting (Douglas and Wier, 2005; O'Connor, 1995; Ueno and Wu, 1993). Therefore, high levels of power distance in a country should be oriented towards less budget transparency and weak performance management. The relationship between power distance, budget transparency and performance management at the country level is hypothesised below:

- *Hypothesis a1: Power distance has a direct, inverse influence on budget transparency in a given nation.*
- *Hypothesis b1: Power distance has a direct, inverse influence on performance management in a given nation.*

2.5.2. Uncertainty Avoidance, Budget Transparency and Performance Management

The national culture variable of uncertainty avoidance refers to preferences for order, consistency, structure and following rules (House et al., 2004); indeed, the uncertainty avoidance assesses a society's tolerance for uncertainty and ambiguity (Hofstede et al., 2010). Uncertainty-avoiding cultures try to control the environment through strict laws, mountains of regulations, rules, and safety and security measures. Uncertainty avoidance should lead to the improvement of budget transparency and performance management because it emphasises rules that improve transparency and discipline. Nations scoring high on UAI have a preference for rules and regulations as a way to deal with uncertainties; it is thus theorised that they are more likely to opt for greater budget transparency and better manage performance.

The relationship between uncertainty avoidance, budget transparency, and performance management at the country level is hypothesised below:

- *Hypothesis a2: Uncertainty avoidance has a direct, positive influence on budget transparency in a given nation.*
- *Hypothesis b2: Uncertainty avoidance has a direct, positive influence on performance management in a given nation.*

2.5.3. Future Orientation, Budget Transparency and Performance Management

Future orientation “is the degree to which a collectivity encourages and rewards future-oriented behaviours such as planning and delaying gratification” (House et al., 2004, p. 282). High future orientation is likely to impact budget transparency directly through the preference for conservative, well-thought-of budgetary. High future orientation is also likely to be manifested for leaders that plan for the future, like managers who need accurate, timely and useful information.

The relationship between future orientation, budget transparency, and performance management at the country level is thus hypothesised below:

- *Hypothesis a3: Future orientation has a direct, positive influence on budget transparency in a given nation.*
- *Hypothesis b3: Future orientation has a direct, positive influence on performance management in a given nation.*

2.5.4. Performance Orientation, Budget Transparency and Performance Management

Performance orientation “reflects the extent to which a community encourages and rewards innovation, high standards, and performance improvement” (House et al., 2004, p.239). Performance orientation should lead to means that will facilitate performance; as accounting facilitates the measuring of performance, it seems likely that performance orientation will directly influence budgeting. Performance orientation may also lead to the establishment of effective means for performance management. The relationship between performance orientation, budget transparency and performance management at the country level is thus hypothesised below:

- *Hypothesis a4. Performance orientation has a direct, positive influence on budget transparency in a given nation.*

Hypothesis b4. Performance orientation has a direct, positive influence on performance management in a given nation.

2.5.5. Collectivism, Gender Egalitarianism, Humane Orientation and Assertiveness

The other GLOBE cultural dimensions are not used by this paper. The assertiveness and gender egalitarianism cultural dimensions would be germane to particular circumstances within budgeting and management and are certainly extremely important to organisational behaviour in general, yet they seem to speak less fundamentally to accounting (Cieslewicz, 2014), budgeting and management. Humane orientation also does not seem as directly applicable to budgeting and management itself. As mentioned earlier, the cultural dimensions of concern in this paper are not just business-related, but those that are more related to budgeting and management. While in-group collectivism, institutional collectivism, assertiveness, gender egalitarianism and humane orientation are significant work-related cultural values and are likely to have specific applications, they seem less fundamental to budgeting and management overall.

3. Methodology

3.1. Sample size

Using an unbalanced timing framework, the three datasets utilised in this study include different sample sizes: GLOBE cultural study dataset (n=62) from House et al. (2004), budget transparency (n=49) from Qi and Mensah (2011) and performance management (n=130) from the BTI Project (2016). The initial sample consisted of 130 countries equal to countries from the BTI Project (2016). After combining the three sources including countries from the BTI Project (n=130), GLOBE cultural study dataset (n=62) and budget transparency (n=49) and matching the countries to those included in developing countries, a total of 16 developing countries remained and these countries are utilised in our subsequent analyses. In this paper, the more conservative listwise deletion has been used resulting in data in common for developing countries in accordance with Table 2.

3.2. Descriptive Statistics

Table 1 provides the data that reveals the mean and the median of the key variables.

Table 1. Descriptive statistics of the research variables

Variables	Mean	Median	Standard Deviation	Min	Max
Unc_Avo	5.272	5.400	0.501	3.590	5.800
Pow_Dis	3.890	3.930	0.357	3.120	4.440
Per_Ori	4.044	4.110	0.353	3.320	4.560
Fut_Ori	3.702	3.810	0.320	3.080	4.150
Log Bud_Tra	2.156	2.161	0.073	1.996	2.265
Man_Per	6.402	6.250	1.796	2.150	9.130

3.3. The Appropriateness of Cross-National Culture Datasets

The paper adopted four of GLOBE's national culture dimensions as explanatory variables. House et al. (2004) is a high citation study that offers indexes of national culture on which countries can be statistically compared (Cieslewicz, 2014). As stated by Cieslewicz (2014), the primary rationale for choosing the GLOBE data as opposed to other available cultural datasets is that: (1) it is the most current, (2) the study sampled business employees as opposed to other populations, such as school teachers, and (3) it expands upon Hofstede's study so that existing research utilising Hofstede's data can be conceptually compared to it.

3.4. The Appropriateness of Budget Transparency Datasets

The budget transparency data is based on an OECD survey of government budgeting practices from Qi and Mensah (2011); the content of the database was collected using an online questionnaire which includes 90 questions covering the entire budget cycle – preparation, approval, execution, accounting and audit, performance information and aid management – within developing countries. It provides a comprehensive source to compare and contrast national budgeting across the GLOBE. The high score in budget transparency reflects the desire to control the budget and disclosure of budgeting in the fiscal year. Finally, the log of budget transparency data is utilised in the analyses.

3.5. The Appropriateness of Performance Management Datasets

The government's performance management is from the BTI Project (2016) and is weighted with the level of difficulty, which is derived from three qualitative and three quantitative indicators. It reflects the observation that each country's quality of transformation is influenced by structural constraints. In this way, difficult conditions and the scarcity of resources in a given country are factored into the equation for political performance management.

Table 2 provides the data of all four national cultural dimensions, the budget transparency and performance management indices.

Table 2. Data Used in the Study

Country	Power distance	Uncertainty avoidance	Performance orientation	Future orientation	Budget Transparency	Performance management
Argentina	5.64	3.65	3.65	3.08	169	5.67
Brazil	5.33	3.6	4.04	3.81	99	7.97
Costa Rica	4.74	3.82	4.12	3.60	117	8.33
Czech Republic	3.59	4.44	4.11	3.63	179	8.55
Hungary	5.56	3.12	3.43	3.21	137	5.70
Indonesia	5.18	4.17	4.41	3.86	143	6.25
Mexico	5.22	4.18	4.10	3.87	184	5.98
Nigeria	5.80	4.29	3.92	4.09	108.5	4.32
Philippines	5.44	3.89	4.47	4.15	134.5	5.83
South Africa	5.16	4.09	4.11	4.13	141.5	7.07
South Korea	5.61	3.55	4.55	3.97	179.5	8.38
Taiwan	5.18	4.34	4.56	3.96	145	9.13
Thailand	5.63	3.93	3.93	3.43	153.5	4.35
Turkey	5.57	3.63	3.83	3.47	147	7.02

Venezuela	5.40	3.44	3.32	3.35	143	2.15
Zambia	5.31	4.10	4.16	3.62	145.5	5.73

Data sources: The national culture variables are from the GLOBE study (House et al., 2004); the budget transparency is based on the OECD questionnaire from the Qi and Mensah study (2011); performance management is from the BTI Project (2016).

4. Analysis and Results

4.1. Regression Models Estimated

It is worth noting that two regression models are estimated in this paper using Smart PLS and Stata software which estimate the impact of national culture as an explanatory variable on the two dependent variables (budget transparency and performance management) separately. Two regression models are estimated as the following:

$$\text{Bud_Tra}_i = \alpha_{11} + \lambda_{11} \text{Unc_Avo}_i + \lambda_{12} \text{Pow_Dis}_i + \lambda_{13} \text{Per_Ori}_i + \lambda_{14} \text{Fut_Ori}_i + E_{1i}$$

$$\text{Man_Per}_i = \alpha_{21} + \lambda_{22} \text{Unc_Avo}_i + \lambda_{23} \text{Pow_Dis}_i + \lambda_{24} \text{Per_Ori}_i + \lambda_{25} \text{Fut_Ori}_i + E_{2i}$$

where:

Unc_Avo	=	Uncertainty avoidance
Pow_Dis	=	Power distance
Per_Ori	=	Performance orientation
Fut_Ori	=	Future orientation
Bud_Tra	=	budget transparency
Man_Per	=	Performance management

4.2. Lack of Multicollinearity

Considering the problem of multicollinearity in research data, a variance inflation factor is used. If the variance inflation factor gets a value of less than 5, the lack of multicollinearity will be proved (Graham, 2003). Table 3 shows that the variance inflation factors are less than 5 in all variables, so there is no problem of multicollinearity among the explanatory and mediating variables.

VIF	
Exp.Variables	Num
Unc_Avo	1.595
Pow_Dis	2.067
Per_Ori	2.533
Fut_Ori	2.693
The average	2.222

4.3. Testing of the Heteroskedasticity

We use Breusch-Pagan-Godfrey as a test for considering heteroskedasticity in both regression models. The result revealed that there is no heteroskedasticity in the models as the probability of

them are above 0.05. Therefore no problem of heteroskedasticity among both regression models are detected.

Table 4. heteroskedasticity

Models	probability
First model	0.6445
Second model	0.8745

4.4. Testing of the Hypothesised Relationships Using Regression-Based Analysis

Cieslewicz (2014) expressed that shared cultural assumptions can be found at many different levels such as the organisation, community and nation. This is also pointed out by Gray (1988) as well as by others (Chenhall, 2003; Harrison and McKinnon, 1999). The current paper thus uses nation as the unit of analysis as the topic of interest is the development of budget transparency and performance management. To be consistent, culture, budget transparency and performance management are all analysed at the national level rather than the individual or firm level. This is consistent with Porta et al. (1998), Daniel et al. (2012) and Cieslewicz (2014). As the data is normally distributed without missing data and outliers and given that our data is well-behaved (i.e., normal) and our proposed model is simple, our intended model is estimated using regression analyses, which reveals the relation among GLOBE national culture, budget transparency and performance management in general.

4.5. Regression of Budget Transparency on the National Culture Variables

The general impact of the national culture variables on budget transparency is shown in Figure 2.

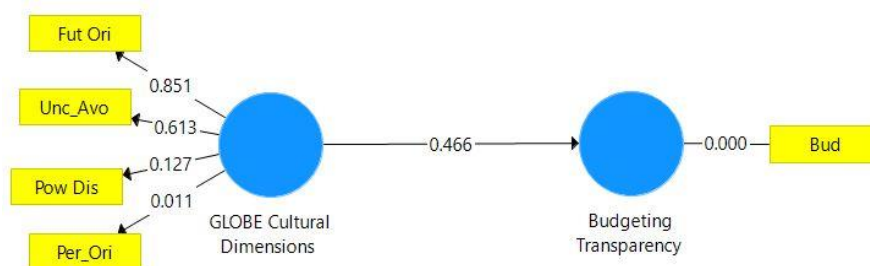


Figure 2. The relationships among national culture and budget transparency

4.6. Regression of Performance Management on the National Culture Variables

The general impact of national culture variables on performance management is shown in Figure 3.

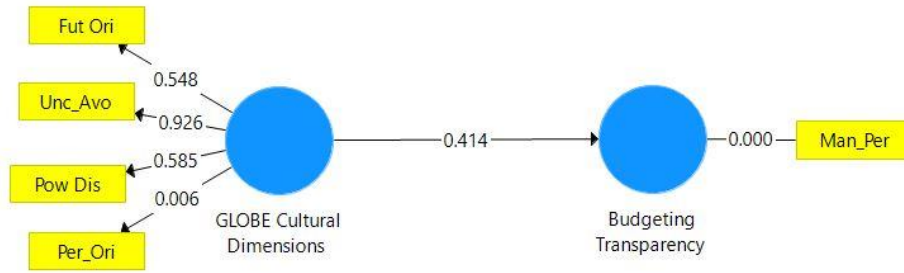


Figure 3. The relationships among national culture and performance management

4.7. Regression of Budget Transparency and Performance Management on National Culture Variables Separately (Robustness Tests)

Using Stata as another software package, the results of statistical analysis for the intended models are reported separately according to the four explanatory cultural variables in Table 5.

Table 5. Analysis of the relationship between national culture variables with budget transparency and performance management in four panels

	Model 1	Model 2
	Regression of budget transparency on national culture variables	Regression of Performance management on national culture variables
	Coefficient	coefficient
	P value	P value
Panel A		
Power distance	-0.641	-1.808
	0.353	0.214
Panel B		
Uncertainty avoidance	0.975	1.695
	0.829	0.580
Panel C		
Performance orientation	0.104	4.579
	0.064	0.013
Panel D		
Future orientation	1.166	1.079
	0.524	0.553
Adjusted R Square	0.134	0.528
F Value (prob)	0.105	0.018

N=16

4.8. Interpreting Significant Results

Figures 2 and 3 and Table 5 present the results of the analyses. As is obvious, based on figures 2 and 3 and Table 5, there is no direct relationship between the national culture and budget transparency and performance management in general; thereby, the first and second main hypotheses are rejected. Particularly, based on Table 5, sub-hypotheses a1, b1, a2, b2, a4 and b4 are rejected. As Table 5 shows, only sub-hypotheses a3 and b3 are supported, which reveals a minimal relation among GLOBE cultural variables with budget transparency and performance management.

5. Conclusions and Suggestions

This paper contains a dual purpose. The first objective has been to clarify the relationship between national culture and budget transparency. The second, related, purpose has been to investigate whether cultural dimensions impact performance management. However, these practices, which have evolved in the context of the cultural values of developing countries, cannot be expected to take root in the fundamentally different sociocultural environment of advanced countries.

As previous papers reveal, it can be stated that a minimal relation between culture, budgeting and management exists in most countries. Many scholarly international papers empirically affirm that cultural dimensions are a critical concern, but culture is not flexible enough to change; where budgeting and management are characterised by more flexibility against changes rather than national culture. Therefore, we are supposed to pay more attention to such variables within countries, as they have less complexity and susceptibility to change.

The aim of the current paper is to explore the relations among the national culture, budget transparency and performance management across developing countries worldwide. Our findings demonstrate that budget transparency and performance management have a minimal relation with national culture in a given nation. The paper demonstrates the significant and positive relationship between performance orientation and both budget transparency and performance management. The results showing the minimal relation between cultural variables and budget transparency are in accordance with Qi and Mensah (2011) and in contrast to McNab and Wilson (2018). Also, the results showing the minimal relation between cultural variables and performance management are in accordance with Singh (2007) and in contrast to Mendonca and Kanungo (1996).

The finding of this paper is that performance orientation as an index of national culture influences budgeting transparency and performance management in developing countries. This finding imply that efforts to improve budget transparency and performance management do well to recognise that budgeting in a developing country is linked to the performance orientation as a cultural dimension. Thus, improving budget transparency and performance management is expected to be carried out by adjusting policies in accordance with a performance orientation.

Regarding the importance of budget transparency and performance management, it is suggested to the managers and political leaders that enhance performance orientation (as a cultural dimension) by applying strict rules and consider this variable as an issue for policy adjustment. Our investigation has further practical implications for legislators. During the preparation of budgets, legislators may find it necessary to align their determination in light of our conclusions that there could be a congruence between the national culture and the practices of budget transparency. We understand that this has been discussed in the literature but our findings also add to its importance, hence reminding legislators of such a critical issue.

Our empirical findings furthermore have implications for academic researchers. The theoretical underpinnings provided in the paper contribute to the statement that national culture, budget transparency and performance management are related constructs, and enrich the literature for those researchers who may demand to understand more about these variables. The distinctions between culture and budget transparency are important factors which are examined in the present study. Comparing Qi and Mensah (2011) with the current paper, we acknowledge that, while

their results may be somehow similar to ours, they utilised different cultural dimensions through various methods that could impact/limit the constitutional structure of the legislative body for budgeting issues or managing the performance of government in each of these 16 developing countries. In light of our conclusions, there may be a chance to reconsider prior studies that directly associate national culture with budgeting issues. We suggest that future researchers consider developing better models to properly clarify the relationships and mechanisms when explaining budget transparency in cultural contexts. This would address the inconsistency in the findings of several studies and would also be an important step in developing a budget and its implementation and management.

5.1. Limitations

While the BTI Project database used for the performance management contained 130 countries, the GLOBE cultural database (House et al. 2004) contained data for 62 societies and the budget transparency (Qi and Mensah, 2011) scores are available for 49 countries, the datasets had 16 nations from developing countries. While smaller than we would have preferred, the size is consistent with other international studies (for instance: Schultz and Zelezny, 1999; Waldman et al., 2006).

Moreover, the fact that only 16 developing countries were examined in all three datasets (versus 130 countries in the BTI dataset and 62 in GLOBE) brings up the likelihood that the links among the constructs of culture, budget and management are possibly valid only in those countries which have suitable cultural dimensions to be attractive for international studies. Subsequently, we did not include all of the GLOBE cultural variables in our analysis, and it is probable that the Budgeting/BTI scores reflect conditions such as social conventions that relate to the particular elements of the GLOBE variables which we have included. Indeed, the datasets employed in the current research are all accessible free of charge on the Internet.

5.2. Suggestions for Further Research

Concern about budgeting practices in the public sector explains the attention paid to the performance and efficiency of public spending. Consequently, further investigation is necessitated to consider whether cultural determinants are linked to the relative effectiveness of public spending. To the extent that budgeting practices are linked to more efficiency and effectiveness, the current research is probably correct to argue that cultural dimensions may play a role. Thus, later studies to examine such links will be a valuable contribution to public policy and to the literature.

For policymakers, this conclusion suggests that budget transparency may be influenced by national culture. We assume it is not sufficient to simply adopt best practices of public sector budgeting; thus, it is equally necessary to adjust institutions to support improvements in public sector budgeting practices.

The findings suggest that the impact of performance orientations on budget transparency and performance management is direct. It is therefore suggested to scholarly researchers to investigate the indirect relations through the influence of fiscal reforms in each country.

A ramification of the paper is that one should not suppose there is one best government budgetary approach for all nations. Just as diverse national economies have attained success with various

financial systems, we suggest that for further investigations researchers consider whether government budgetary policies that are implemented in a developed country are suitable in an emerging economy or not.

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