

## **Political games in the budgeting process of government manufacturing enterprise in Indonesia : a qualitative approach**

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### **Abstrak**

This study investigate the political games of managers on the budgeting process within the fertiliser manufacturing industry in Indonesia. Prior budgeting studies have focussed mainly on one of the following theoretical frameworks - economic, psychological, and social. This study expands the research corpus by assessing the effect of politics on aspects of the budgeting process. More specifically it focuses of budgetary control. Based on a critical review of the US literature on the role of politics in resource allocation within public sector entities, a number of hypothesis are generated. These propositions concern the political behaviour of managers on the process of budgetary control, the effect of sub-unit's power and individual qualification of management on the process of budgetary control. Four out of live fertiliser manufacturing enterprises in Indonesia form the sample companies. Interviews were conducted to forty middle managers with budget responsibilities. Respondents were chosen from a variety of functional areas including accounting marketing, operation, engineering corporate secretariat, research and development and internal control. The results supported the basic proposition that managers play political games in controlling the budget.