



Role and Effects of Budgeting in Managerial Practice

By Christoph Butz

Grin Verlag Aug 2011, 2011. Taschenbuch. Book Condition: Neu. 210x148x3 mm. This item is printed on demand - Print on Demand Titel. - Seminar paper from the year 2010 in the subject Business economics - Investment and Finance, printed single-sided, grade: 1,0, Maastricht University, course: Management Accounting, language: English, abstract: Budgeting is a major area of management accounting and receives a lot of interest from researchers who mainly concentrate their studies on the design of budget schemes and the process of setting budgets. Concerning the use in practice, a survey of senior managers in 219 publicly traded firms indicated that 75 percent thought of the budgetary process as a managerial rather than an accounting function (Zimmerman, 2009, p. 250). However, the effects of budgets and budget processes on managerial performance and effort are still not clear. This paper aims at providing an overview of a collection of recent research papers to investigate how different types of budgets influence managerial behavior and performance and what implications these findings have for managerial practice. Therefore, in the first section the general role of budgeting in organizations will be described. Next, different types of budgets and budget levels are introduced and their effects on managerial behavior and performance will be examined. Finally, several implications of...



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