



# Participation in Decision-Making, Career Development, and Organizational Commitment

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## Abstract

Employee participation in decision-making is a key factor in an organization's success, significantly influencing career development and organizational commitment. This study underscores the ethical and strategic imperative for management to empower employees in decision-making processes, a vital component of human resource management. Focusing on municipal officers from the Lampung regional province, the research employed a survey method to gather data. Analysis of 70 valid responses using SmartPLS software highlighted the substantial impact of budgetary participation on both career development and organizational commitment. Moreover, the findings revealed a direct correlation between budgetary participation and organizational commitment. Employees involved in budgetary decisions demonstrated greater dedication to fulfilling the organization's objectives. The study emphasizes the significance of involving employees in budgetary decision-making processes, which directly affects career progression and commitment to the organization. Contributing to the expanding body of literature on budgetary participation in the public sector and emerging economies, this research offers insightful implications for organizations and managers aiming to enhance employee engagement and loyalty.

**Keywords:** career development, emerging countries, organizational commitment, participation in decision-making, public sector

## Introduction

Budgeting is widely recognized as the most prevalent managerial accounting technique for guiding organizations (Anessi-Pessina et al., 2016; Chong & Chong, 2002b; Sicilia & Steccolini, 2017). Central to this concept is budgetary participation, which involves subordinates in the budget-setting process, influencing it significantly (Chong & Chong, 2002b). This form of participation is aimed at generating and utilizing information for resource allocation and budgeting decisions (Mauro et al., 2017). While numerous studies have explored various outcomes, the specific impact of budgetary participation on career development and organizational commitment remains under-explored. This study, therefore, investigates how participation in decision-making can improve organizational behavior.

Behavioral accounting research has delved into the importance of subordinates' participation in budgeting and its effects on individual behavior (Chong & Chong, 2002a; Nor Yahya et al., 2008). However, the influence of such participation on subordinates' career development and organizational commitment, particularly as mediating variables, has not been thoroughly tested. Inconsistencies exist in budgeting participation studies that use mediating variables. Some research suggests that involvement in budgeting can foster career development (Gayatri et al., 2019; Merchant, 1981, 2006) and enhance organizational commitment.

Several factors stimulate this argument. Participation affects the budget-setting process, facilitating subordinates' ability to achieve and commit to strategic goals (Wentzel, 2002). Employees engaged in the budgetary decision-making process often exhibit proactive behavior towards goal attainment (Nor Yahya et al., 2008). This involvement is not just about partaking in the budget process; it's also a developmental journey for their careers. Yuliansyah et al. (2019) argue that supervisors trust those involved in budgeting, recognizing their specific skills. Hence, allowing subordinates to participate in budgeting promotes skill development, enabling them to work effectively within a budgetary framework (Yuliansyah et al., 2019).

Career development is crucial for enhancing organizational commitment, especially when employees have clear goals. Research indicates that employees lacking clear career development paths may harbor negative attitudes towards the organization, impacting organizational commitment and potentially increasing turnover (Rawashdeh & Tamimi, 2019). Thus, career development can significantly bolster organizational commitment.

This study contributes to academic literature in several ways. Firstly, it explores the relationship between employee career perceptions and their impact on organizational commitment in the Indonesian public sector. It addresses the gap in understanding how budgetary behavior in public sector organizations may vary between developed and developing countries. Few studies have examined the link between budgetary participation and organizational commitment in the public sector of developing nations, making this study a valuable addition to management accounting literature in Indonesia.

Secondly, this study introduces an integrated model, as depicted in Figure 1, that assesses the interconnections among budget participation, career development, and organizational commitment. Although it is predicted that participation in budgetary decisions can influence career development and foster individual and organizational commitment, such a comprehensive framework is rarely found in existing literature. Thus, this study enriches the management accounting literature concerning the effects of budgetary participation on career development and organizational commitment.

Contingency theory is an approach to management that suggests that there is no one-size-fits-all solution to organizational issues. Instead, the approach argues that the best course of action is contingent upon the specific situation and the variables at play. In the context of budgeting participation, contingency theory suggests that the level of participation that is appropriate may depend on various factors, such as organizational culture, the nature of the budget-making process, and the experience and skills of the participants.

The underlying principle of contingency theory is that there is no single best way to manage an organization or its resources. Instead, the approach recognizes that different situations call for different strategies and that managing effectively requires an understanding of the unique situational factors at play. This means that when it comes to budgeting participation, the level and type of participation that is most effective may

depend on a range of situational factors and that managers need to take these into account to make informed decisions.

One key situational factor that may influence the appropriateness of different levels of budgeting participation is organizational culture. In organizations with a highly hierarchical and top-down culture, for example, it may be difficult or even impossible to get broad participation in the budget-making process. In these cases, a more top-down approach may be necessary, where senior leaders take the lead in shaping the budget. In contrast, in organizations with a more collaborative culture, more bottom-up approaches, with widespread participation and input from stakeholders may be more appropriate.

The nature of the budget-making process is another factor that may influence the appropriateness of different levels of participation. For example, in highly complex budgeting processes, where many variables need consideration, involving more stakeholders may be necessary to ensure that all important factors are taken into account. Similarly, if a budgeting process is highly decentralized, with many departments and stakeholders involved, then involving them in the process may be necessary for buy-in and successful implementation.

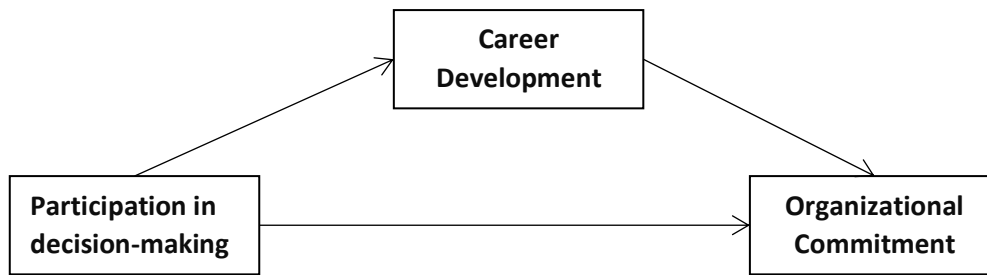
The experience and skills of the participants may also be important factors in determining the appropriate level of participation in the budget-making process. If stakeholders lack the necessary knowledge and skills to contribute meaningfully to the budget-making process, then it may be best to limit their participation or provide training to improve their abilities. In contrast, if stakeholders have a high level of expertise, then involving them more extensively in the process may be most appropriate.

Overall, contingency theory suggests that there is no universally correct level or type of budgeting participation. Instead, managers must consider a range of situational factors to determine the most appropriate approach for their organization. By taking a contingency approach to budgeting participation, managers can ensure that they are making informed decisions that take into account the unique circumstances of their organization, its culture, and its current situation. This can help to maximize stakeholder buy-in, promote effective implementation, and ultimately help to achieve organizational goals and objectives.

Budgetary participation allows subordinates to participate and influence the budget-setting process (Chong & Chong, 2002b). Historically, governments have used budgeting to determine and constrain spending on available resources and to prevent overspending (Anessi-Pessina et al., 2016). In a broader sense, budgeting must execute additional duties and tasks to reinforce managerial accountability.

Participation in budgeting is crucial for motivating others to engage in certain actions and behaviors (Chong & Chong, 2002a; Macinati & Rizzo, 2014). Based on cognitive social theory, highly devoted workers act in a manner that facilitates the achievement of corporate goals (Wright & Bonett, 2002). Therefore, people's attitude toward an object is more positive when they engage in good activities (Rawashdeh & Tamimi, 2019).

Yuliansyah et al. (2019) stated that participation in decision-making has a positive relationship with trust in the subordinate because they have a position and expertise that makes them engage in the budgeting process. For instance, superiors should ask subordinates to create an IT budget for employees with expertise in information technology. Another example is when financial and accounting division managers are asked to create future budgets based on their experience in this area. Therefore, budgetary participation stimulates learning and development for future employees' careers, because they must understand budget execution.



**Figure 1. Conceptual framework of participation in decision- making, Career Development, and Organizational Commitment**

The social cognitive career theory that focuses on developing work interests covers career decision-making and the influences of the self and the environment on career behavior (Zacher et al., 2019) According to Wright and Bonett (2002) that highly devoted personnel act in a manner that facilitates achieving organizational goals. Employees who believe employers are fulfilling their obligations through appropriate career development practices, promotion, training, and support demonstrate greater organizational commitment, higher productivity and job satisfaction, and lower turnover rates (Chen et al., 2004). Additionally, training individuals in the best human resource management practices, particularly career support techniques, enables them to function more effectively and efficiently. This has the ultimate benefit to their subordinates to commit to the organization (George et al., 2020).

This explanation indicates that participation in budgeting stimulates and improves individual career development and enhances organizational commitment, as shown in the study framework in Figure 1.

Previous studies have rarely examined the relationship between participation in decision-making and career development. However, this study assumes that these two variables have a positive relationship. Delbari et al. (2020) stated that higher goals are achieved when individuals see their career path in the organization. Individuals work to achieve a budget-listed target at the beginning of the period. Based on budgeting-based performance, reward systems are derived from the KPI outcomes or achievements. In some cases, better performance could influence career development.

One way to keep personal career development on track is to engage in the budget-setting process (Khazaei, 2019; Searfoss & Monczka, 1973). In this step, subordinates are involved in and influence the budget decision-making process (Chong & Chong, 2002b), gained self-efficacy in achieving the target. The accomplishments acquired from job experience are known as career development (Delbari et al., 2020). This explanation indicates a positive relationship between participation in decision-making and career development. Therefore, we propose the following hypothesis.

H<sub>1</sub>: Participation in decision- making positively relates to career development.

Career development is an interactive process in which an individual's internal career identity develops and increases their external career relevance (Hoekstra, 2011). It is also any learning, development, or progress connected to life role preparation, adaption, management, or switching between roles (Redekopp & Huston, 2019, pp. 2). Additionally, studies have found that career development initiatives are successful when improvements in human organizational capital are accompanied by increases in compensation to prevent turnover (George et al., 2020).

Social cognitive career theory, which focuses on developing work interests, encompasses career decision-making, as well as the influences of the self and the environment on career behavior. Employees frequently seek new employers who offer better work stability, fulfilment, and career needs (Ahmed, 2019; Chan et al., 2015; Ineson

et al., 2013; Wright & Bonett, 2002; Zacher et al., 2019). Therefore, organizations must use efficient techniques to retain talented and competent individuals before implementing career commitments (Ahmed, 2019; Bulut & Culha, 2010; Chen et al., 2004).

Wright and Bonett (2002) showed that highly devoted personnel act in a manner that facilitates the achievement of company goals. Employees who believe that employers engage in appropriate career development practices, promotion, training, and support demonstrate greater organizational commitment, higher productivity and job satisfaction, and lower turnover rates (Chen et al., 2004). Additionally, training managers in best practices for human resource management in career support techniques enables them to function effectively and efficiently, benefiting their subordinates (George et al., 2020). George et al. (2020) found that career development improved loyalty through employee engagement. Therefore, the following hypothesis was proposed.

H<sub>2</sub>: Career development positively relates to organizational commitment.

This study proposes that participation in decision-making increases subordinates' commitment to organizational goals (Chong & Chong, 2002a). Based on cognitive theory, subordinates may commit to the organization when they understand their roles (Yuliansyah et al., 2016). Furthermore, their self-efficacy and commitment to accomplishing the task increased when they were allowed to voice opinions during the budget-setting process (Chong & Chong, 2002a; Macinati et al., 2016; Yuliansyah et al., 2019).

According to the goal-setting theory, organizational commitment decreases when the opportunity to achieve goals is minimal (Arvey et al., 1976; Kim & Hamner, 1976; Locke & Latham, 2013). Therefore, participation in decision-making allows subordinates to easily reach and commit to strategic (Wentzel, 2002). There is empirical evidence of the impact of participation in decision making on organizational commitment. Nor Yahya et al. (2008) found a positive relationship between participation in decision making and organizational commitment in the public sector. This means that participation in budgeting may improve subordinates' organizational commitment. Therefore, the following hypothesis was proposed.

H<sub>3</sub>: Participation in decision making positively relates to organizational commitment.

## Research Method

This study used a random survey sample from public sector agencies in Lampung, Indonesia. We do random survey as this method helps to ensure that everyone in the population has an equal chance of being selected, which helps to reduce the potential for bias (Don A. Dillman, 1991; D. A. Dillman, 2007). The goal of random sampling is to create a sample that accurately reflects the characteristics of the population as a whole. This is important when conducting research or surveys because the results of the study are only as good as the sample that was studied (Hanson et al., 2005). The first and most important requirement of the sample in this study is that they have experience participating in decision-making. For a variety of reasons, data collection is essential for public sector organizations. Data are a valuable resource for public sector organizations first and foremost because they help them develop and implement effective policies by enabling them to make educated, fact-based decisions. Data can help public sector organizations uncover new trends, evaluate the effectiveness of services and initiatives, and influence strategic planning (Grimmelikhuijsen & Feeney, 2017).

Second, gathering and processing data can aid public sector organizations in streamlining their operations and service provision. For instance, data can be used to

pinpoint inefficiencies or potential improvement areas, enabling organizations to make adjustments that reduce costs and boost the quality of their services. Data can aid public sector organizations in identifying the potential for innovation and informing the creation of new service models, as mentioned by [Margetts and Dunleavy \(2013\)](#). Third, statistics are necessary for public sector organizations to be transparent and accountable. Agencies can showcase their performance and explain how they achieve their goals by gathering and sharing data with stakeholders. Moreover, data can inform public discussion and decision-making, empower citizens to hold government entities accountable, and make knowledgeable decisions regarding public policy.

Before conducting the surveys, several preliminary experiments were conducted. It was believed that these pilot trials would reduce the likelihood that respondents would encounter difficulties in filling out the questionnaire and receiving the required data. Preliminary studies entailed translating the questionnaire and making grammatical corrections because the researcher used an English translation of a questionnaire from a previous study ([Yuliansyah, 2016](#)). This study aimed to avoid confusing the respondents with the questionnaire questions, which would have resulted in bias and a lack of enthusiasm on their behalf in filling it out.

Several strategies have been developed to reduce this low response rate ([Yuliansyah, 2016](#); [Yuliansyah et al., 2018](#)). First, a prospective participant was contacted by phone or WhatsApp to seek consent to participate in the survey. Second, the study distributed questionnaires with cover letters outlining the objectives and the respondents' roles in the survey. In this study, we distributed 200 questionnaire respondents. In addition, we distribute more than more than 5 questionnaires in one organization. We believed that distribution more than five questionnaires in one public service organization will reduce bias. Based on first and second remaining surveys, we generated 76 responses. However, only 70 responses were included in the study. The survey percentages were adequate for this study. Demographic data for the respondents, including gender, age, and educational level, are shown in [Table 1](#).

Participation in decision making consists of 6-item questions developed by [Milani \(1975\)](#). This questionnaire has been used extensively in management accounting studies (e.g. [Chong et al., 2005](#); [Chong M Lau & Buckland, 2001](#); [Chong M. Lau & Tan, 2006](#)). Respondents were asked to rate their opinions on a 5-point Likert scale ranging from 1

**Table 1. Demographic Information of Respondents**

	N	Cumulative	(%)	Cumulative (%)
<b>Gender</b>				
Men	45	45	64.29	64.29
Women	25	70	35.71	100.00
<b>Age</b>				
<30	11	11	15.71	15.71
31-40	23	34	32.86	48.57
41-50	19	53	27.14	75.71
51>	17	70	24.29	100.00
<b>Education</b>				
S2/S3	34	34	48.57	48.57
Bachelor (S1)	25	59	35.71	84.28
Highschool/Diploma	11	70	15.71	100.00

Source: Processed Data, 2022

(strongly disagree) to 5 (strongly agree). Career Development was measured using a 6-item question from George et al. (2020) generated by Ashton (2018) and Presbitero (2017). Responses were rated on a 5-point Likert scale ranging from 1 (strongly disagree) to 5 (strongly agree). Organizational Commitment was assessed using a five-point Likert scale ranging from 1 (strongly disagree) to 5 (strongly agree). It used 6-item questions generated by Soomro & Shah (2019).

## Result and Discussion

The usable data were analyzed using SmartPLS software and adopted for Explanatory Factor Analysis. Therefore, all variables were tested as one dimension, except interpersonal voice, which was divided into instrumental and non-instrumental voices. This result is similar to that of Korsgaard & Roberson (1995). SmartPLS data analysis involves the following two steps.

The convergent and discriminant validity and reliability tests of the measurement model were conducted using Cronbach's Alpha and Composite Reliability. Cronbach's Alpha and Composite Reliability assume that a trustworthy score exceeds 0.7 for each construct (Hair et al., 2011; Hulland, 1999). All constructs scored more than 0.7, as shown in Table 2. These results indicate that the construct dependability is satisfactory.

The Average Variance Extracted (AVE) score determines convergent validity, where a score exceeds 0.5. (Hair et al., 2011). Table 2 shows that each construct's AVE score ranged between 0.526 and 0.635, which was sufficient. Furthermore, cross-loading and Fornell-Larcker were used to calculate discriminant validity, where each item's factor loading exceeded that of the other constructs (Hair et al., 2011).

The Fornell-Larcker criterion assumes that a discriminant validity score is satisfactory when the AVE square root along the diagonal exceeds the correlations between constructs (Hair et al., 2011). Table 3 shows that all AVE square roots exceeded the diagonal scores.

Another way, to see discriminant validity is by investigating factor loading. A satisfaction validity when the factor loading of each item is higher than other construct. Table 4 shows that the factor loading of each item is higher than other constructs.

This explanation indicates that the measurement model tests using reliability and validity test were satisfactory. Therefore, the next step is to assess the structural model.

The structural model assessment was performed using the coefficients of determination ( $R^2$ ) and coefficient test scores. Bootstrapping 500 replacements showed that the  $R^2$  scores for trust, instrumental and non-instrument voice, and self-efficacy were 0.285, 0,362, 0,264, and 0,651, respectively. Values were considered good when the scores exceed 0.1.

This indicates that the assessment of the structural model was adequate. Therefore, the next step was to test the hypothesis.

Hypothesis 1 stated that participation in decision-making is positively related to career development and organizational commitment. The analysis showed that

**Table 2. AVE, composite reliability and Cronbach's alpha**

Variables	Cronbach's Alpha	Composite Reliability	AVE
Participation in decision making	0,878	0.907	0.619
Career Development	0.883	0.909	0.628
Organizational Commitment	0.827	0.872	0.536

Source: Processed Data, 2022

**Table 3. Discriminant validity of latent variable correlations**

	Participation in decision making	Career Development	Organizational Commitment
Participation in decision making	0.787		
Career Development	0.518	0.793	
Organizational Commitment	0.457	0.485	0.732

Source: Processed Data, 2022

participation in decision-making positively affects career development ( $\beta=0.518$ ,  $t=4.985$ ), supporting Hypothesis 1 ( $H_1$ ).

Employees also obtain a better grasp of how the business runs and how their function contributes to the success of the business by participating in the budgeting process. The increased desire to master new skills and take on new challenges that can result from this understanding can ultimately result in career progress. Overall, budgeting participation can help employees become more engaged, motivated, and knowledgeable about business operations, which can result in more prospects for professional growth and development within the company.

Several theoretical studies suggest that employee participation in decision-making is positively related to career development and organizational commitment. According to the social exchange theory, employees who are allowed to participate in decision-making feel valued and respected by the organization, which can lead to increased motivation and commitment to the organization (AlKahtani et al., 2021). Additionally, the self-determination theory states that involvement in decision-making can satisfy employees' need for autonomy, competence, and relatedness, which can contribute to their psychological well-being and positive work attitudes (Ryan & Deci, 2000).

**Table 4. Factor loadings**

	Participation in decision making	Career Development	Organizational Commitment
P1	0.780	0.381	0.422
P2	0.672	0.304	0.059
P3	0.774	0.42	0.387
P4	0.816	0.326	0.432
P5	0.845	0.458	0.383
P6	0.822	0.511	0.345
CD1	0.579	0.784	0.607
CD2	0.327	0.805	0.228
CD3	0.368	0.894	0.354
CD4	0.397	0.876	0.394
CD5	0.37	0.766	0.303
CD6	0.251	0.595	0.172
OC1	0.488	0.399	0.815
OC2	0.264	0.297	0.55
OC3	0.213	0.299	0.758
OC4	0.185	0.145	0.619
OC5	0.318	0.373	0.772
OC6	0.400	0.480	0.834

Source: Processed Data, 2022



**Table 5. The result of the PLS structural model: Path coefficient, t-statistics, and R<sup>2</sup>**

Dependent Variables	Independent Variables	
	Career Development	Organizational Commitment
Participation in decision making	0.518 (4.985) ***	0.281 (2.468) ***
Career Development		0.339 (2.418) ***

Notes:

\*\*\*Significant at 1% (one-tailed)

\*\* Significant at 5 % (one-tailed)

\* Significant at 10%

Source: Processed Data, 2022

Previous studies have also found a positive relationship between participation in decision-making and career development. A study by (Chong & Chong, 2002b), found that employees' participation in decision-making positively influenced their career development, as it provided them with opportunities to learn new skills and gain experience. Similarly, a study by Stambulova et al. (2021) found that employees' involvement in decision-making was positively related to their perceived career advancement opportunities.

Furthermore, the participation in the budgeting process can help employees develop a better understanding of the organization's operations and their role within it. This understanding can lead to an increased desire to master new skills, take on new challenges, and seek out professional growth opportunities (Stambulova et al., 2021). In summary, the results of this study align with previous theoretical studies and research findings, indicating that participation in decision-making positively affects career development and organizational commitment.

Hypothesis 2 states that career development is positively related to organizational commitment. The analysis showed that career development positively affected organizational commitment ( $\beta=0.339$ ,  $t=2.418$ ), supporting Hypothesis 2 (H<sub>2</sub>).

The link between career development and organizational commitment has been studied extensively in literature and the results consistently demonstrate the positive relationship between the two variables. Prior research supports the findings of the current study that career development positively influences organizational commitment. According to a study conducted by Ahmed (2019), career was identified as an important predictor of organizational commitment. Additionally, Kiran et al. (2019) found that individuals who pursue career development opportunities tend to display higher levels of organizational commitment.

One theoretical explanation for the relationship between career development and organizational commitment is the social exchange theory. This theory suggests that when the organization invests in the career development of an employee, the employee perceives this as a form of positive treatment and in turn reciprocates with higher levels of commitment to the organization (Kiran et al., 2019). Another explanation is the person-environment fit theory which suggests that when an individual's career goals and values align with those of the organization, they are more likely to have higher levels of organizational commitment (Kristof-Brown et al., 2023).

Furthermore, it can be argued that career development opportunities provide individuals with a sense of purpose and fulfillment which can contribute to their overall job satisfaction and subsequently their commitment to the organization (Weer &

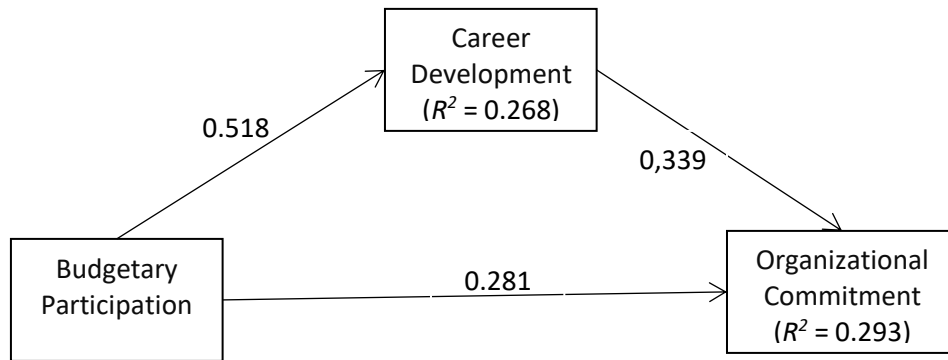


Figure 2. Path Analysis

Source: Processed Data, 2022

Greenhaus, 2020). In conclusion, the results of this study support the previous findings that career development is positively related to organizational commitment. Social exchange theory, person-environment fit theory, and job satisfaction theory provide plausible explanations for the positive relationship between the two variables. These findings have important practical implications for organizations looking to increase employee commitment and retention through career development opportunities.

Hypothesis 3 proposed that participation in decision-making positively relates to organizational commitment. The analysis shows that participation in decision-making positively affects organizational loyalty ( $\beta=0.281$ ,  $t=2.468$ ), supporting hypothesis 3 ( $H_3$ ).

Participation in decision-making is a critical aspect of organizational behavior and essential for building a committed workforce. Theoretical studies have demonstrated that participation in decision-making can enhance employees' psychological well-being, job satisfaction, and organizational commitment. According to the Social Exchange Theory, employees are more likely to commit to their organization when they perceive that their needs are fulfilled, and they receive favorable outcomes from their employer. The ability to participate in organizational decision-making provides a sense of control over one's work environment, resulting in greater job satisfaction and commitment.

Previous studies have found evidence supporting the positive relationship between participation in decision-making and organizational commitment. For example, a study by Scott-Ladd et al. (2006) found that participation in decision-making positively predicts employees' affective commitment to their organization. Similarly, a study by Han et al. (2010) focusing on 260 samples involving high technical and knowledge-intensive companies in Taiwan reported a consistent positive association between employee participation in decision-making and organization commitment.

The current study's findings add to this growing body of literature, strengthening the link between participation in decision-making and organizational loyalty. The positive relationship between the two variables is crucial for organizations that seek to enhance employee commitment, job satisfaction, and overall performance. Managers need to recognize the importance of employee participation in decision-making and create a work environment that fosters open communication, collaboration, and transparency. By doing so, they can build an engaged and committed workforce that will benefit organizational outcomes in the long run.

In simpler terms, when employees are allowed to participate in budget decisions, they feel more invested in their organization and are more likely to stay with it for the long term.

**Table 6. A summary of hypotheses testing results**

Hypothesis	Descriptions	Findings
1	Participation in decision making positively relates to career development	Supported
2	Career development positively relates to organizational commitment	Supported
3	Participation in decision making positively relates to organizational commitment	Supported

Source: Processed Data, 2022

## Conclusion

In conclusion, this study explored the influence of participation in decision-making, specifically in budget-making, on career development and organizational commitment. The results affirm the hypothesis that involvement in budgeting not only enhances career development but also strengthens organizational commitment. The study demonstrates that participation in budget-making encourages individuals to actively pursue their goals, thereby augmenting their knowledge, skills, and career prospects. Furthermore, it corroborates previous research indicating a positive correlation between career development and organizational commitment, underscoring that career progression contributes to both individual and organizational dedication.

However, the study is not without its limitations. The primary limitation is its exclusive focus on public-sector institutions in Lampung Province, suggesting a need for broader research across various sectors to validate these findings. Additionally, the reliance on survey methods may limit the depth of the results. Future studies could employ qualitative methods, such as interviews, to gain a deeper understanding of how participation in budget-making influences career development and organizational commitment.

Future research avenues include examining budgetary practices across different economic environments, particularly contrasting developed and developing countries. Studies could also investigate how organizational culture and leadership styles impact employee participation in decision-making and its subsequent effects on career development and organizational commitment.

This study implies that increasing participation in decision-making, especially in budget-making, can be beneficial for career development and organizational commitment. It highlights that employees actively involved in budgetary decisions are more likely to pursue career advancement. Consequently, organizations should create more opportunities for employee participation in decision-making, thereby fostering both individual growth and organizational loyalty.

Organizations are encouraged to adopt a reflective approach, helping employees align their personal goals with organizational objectives, which can lead to more effective budgeting outcomes. Ensuring employees are equipped with the necessary skills and capabilities for effective participation in budget-making is also vital. Thus, investing in training and development is crucial for enabling meaningful employee contribution in budgetary processes.

To sum up, participation in budget-making plays a critical role in enhancing career development and organizational commitment in public organizations. Decision-makers should recognize the importance of participatory decision-making and develop strategies that promote collaborative processes. Future research should delve into the influence of

organizational culture, leadership style, and budgetary practices on participatory decision-making and its impact on career development and organizational commitment.

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