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The Impact of Budgetary Participation on Employee Innovative Behavior (Case Study: Abadan Port and Maritime Administration)

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ABSTRACT:
The purpose of the present study is to investigate the impact of budgeting on the innovative behavior of Abadan Port and Maritime Administration staff. The statistical population of this study consists of all Abadan Port and Maritime Bureau staff 175 persons out of whom 120 were selected based on the Krejcie and Morgan table using a simple random sampling method. - It is analytical. Two standard questionnaires, Johnson's Innovative Career Behavior (2000) and Mohammadi and Etemadi's Cooperative Budgeting (2007) were used to collect data. The data were analyzed in two parts: descriptive and inferential statistics using structural equations in LISREl and SPSS. Based on the findings, there is a direct and significant relationship between participation in Abadan port and the shipping management staff's innovative behavior budget (P <0.05). The moderating role of age-variable demographic variables other than age 50 or more moderates the impact of participation on the budget of innovative employee behavior. Only the undergraduate education variable moderated the impact of budgetary participation on employees' innovative behavior, and the variable of service experience in the range of 5 to 10 years and 10 to 15 years moderated the impact of budgetary participation on innovative employee behavior.

Keywords: Abadan Port and Maritime Administration, Innovative Behavior, Staffing, Budgeting

INTRODUCTION:

Human power is the greatest asset of any organization for its power of thought, creativity, and innovation. The intellectual power and thoughts of the employees are hidden in the organization, and any organization and manager who can make more use of this latent capital will have the same possibility of growth and development (Fariad et al., 2016, p. 17). Innovative organizations can better maintain their competitive advantage over their competitors, and one of their requirements is their employees' innovative behavior. This behavior leads to the production or introduction of new ideas. Thus, increasing the employees' innovation potential is essential (Oldham and Cummings, 1996, p. 3).

As the theory of Hamali and Tahajudin (2018) shows, creative work behavior indicates the ability of a person to effectively adapt to the work environment through innovation. This means that the employees' creative behavior makes them perform better (Dorner, 2012). The individuals' innovative behavior in the workplace can create unique and beneficial ideas along with the implementation of such ideas through the creation of new products, services, or techniques (Zhu and Mu, 2016, p. 641). If knowledge is transferred among individuals and groups within the organization, existing ideas of one person or group may be transferred to others and vice versa (Rifat and Bulutlar, 2010, p. 309). The employees' innovation and creativity is supposedly an important consequence of adapting organizations to environmental conditions and using opportunities (Shalley et al., 2004, p. 7).

Organizations with more innovation will be more successful in responding to changing environments and developing new capabilities that will allow them to achieve better performance. Organizational innovation is the acceptance and successful implementation of ideas or creative behaviors in business operations that are new for the entire organization. Innovation, as a key component of promotion, and value creation, are strongly under the influence of an individual's competencies. The work environment needs employees who can make decisions, find new solutions to problems, be creative, and be responsible for work results (Faryad et al., 2016, p. 19).

Several researchers have argued that budgetary participation affects job satisfaction, job stress, job attitude, acceptance, trust, and participants' motivations in budgeting. A better understanding of budget preparation and wider participation, for example, can improve the efficiency and effectiveness of professional development interventions by budget preparers, create an environment for innovation and entrepreneurship to encourage employee-based innovations, and promote the quality of information of the decisions of the budget decision-makers (Liu & Chan, 2017; p. 41, Zuraik, 2017, p. 17). There are many studies on budgetary participation (Macinati and

Rizzo, 2014, Alisa et al. 2018, Vidy Harianti et al. 2015, Barbara Weiss et al. 2015). The process of "participatory budgeting" takes an upward path and requires individuals who are affected by this budget, including lower-level employees, to participate in the budgetary preparation process (Blucher, Chen Lin, 2017, p. 270). Participation strengthens motivation because employees feel more accepted and involved in their work. Thus, self-respect, job satisfaction, and cooperation with management can become better. The consequences of participation often appear in reducing conflict and nervous pressure at work, more commitment, attachment to goals, and better acceptance of transformations (Tusi, 1991, p. 69).

Since the importance of human resources in the organization as a valuable organizational capital increases day to day, it is necessary to provide conditions for the development of their potential talents in the organization for creating new and more efficient and productive methods. The stability of the activities of organizations depends on a relative competitive advantage (Naderi Behdani and Nopasand Asil, 2013, p. 2). Maritime organizations need to be up-to-date because of their international nature and direct connection with foreign companies. All these organizations use different methods to develop the maritime transportation industry. However, since some of the individuals in the organizations have foreign ships and relevant personnel, they can benefit from their knowledge and experience and transfer their knowledge to other ones within the organization. The pressures of global competition and the rapid growth of technology have compelled companies to adjust, improve, and continuously innovate. Companies with more innovations are more successful in responding to environmental changes and developing capabilities to achieve better performance. Therefore, this study focuses on the role of budgetary participation in innovative work behavior. Particularly, this study will contribute to new research on innovative work behavior, which has received very limited attention so far. It focuses on the effect of the budget regulation process through the principle of budgetary participation on the innovative behavior of the participants in this process and seeks to answer the question of whether budgetary participation affects the employees' innovative behavior.

METHOD

The research is quantitative, practical, and correlational in data collection. Its study population includes 175 employees of the Abadan Port and Maritime Administration. The sample is selected by a simple random method using the Morgan and Krejcie table. The sample size includes 120 employees of the Abadan Port and Maritime Administration.

This research has used both library and field methods to collect information. It used the library method to specify the definitions of indicators and variables, the literature, and the background of the research, and the field method to collect the information from the statistical sample. The data collection tool is two standard questionnaires. The research will introduce these questionnaires and state their validity and reliability.

1- Johnson's innovative work Behavior Scale (2000)

Innovative Work Behavior Scale: The tool was adopted from Johnson's research (2000). This tool comprises three dimensions: idea generation, idea promotion, and idea realization. Scoring is a spectrum of five options (very low 1, low 2, moderate 3, high 4, and very high 5). The analysis is based on the score of the questionnaire. It has 9 items, so the minimum score is 9, the average score is 27, and the higher score is 45. Content validity was confirmed by experts. Second-order confirmatory factor analysis was used for construct validity.

Table 1: Factor loading values of Significance for innovative behavior scale indicators

Dimension	Question	Standard coefficient (load factor)	Average variance extracted (AVE)
Idea generation	1	74.0	60.0
	2	81.0	
	3	72.0	
Thought promotion	4	87.0	64.0
	5	77.0	
	6	80.0	
Idea realization	7	77.0	61.0
	8	89.0	
	9	70.0	

You can see that AVE for all four values has exceeded 0.5. Cronbach's alpha of the questionnaire was 0.76.

2- Standard participatory budgeting questionnaire

The standard participatory budgeting questionnaire investigates the level of participation of individuals in budgeting and the supervisor's attitude towards this participation. This questionnaire is based on the Likert scale (I completely disagree, 1; I disagree, 2; I neither agree nor disagree, 3; I agree, 4; I completely agree; 5). The analysis is based on the score of the questionnaire. The questionnaire has 11 items, so the minimum score is 11, the average score is 33, and the higher score is 55. The validity of the questionnaire has been well evaluated and confirmed by using the opinions of supervisors and advisors. The reliability of this questionnaire was 0.76 (Mohammadi and Etemadi, 2007). Cronbach's alpha coefficient of the questionnaire is 0.819.

Data analysis was done using SPSS and Amos software. Statistical methods of correlation coefficient and regression coefficient have been used to analyze the data.

RESULTS

Table 2 gives the demographic information of the participants in the research.

Table 2: Frequency distribution of participants

Percentage		Frequency	Gender
3.13		3.13	Woman
7.86		7.86	Man
Cumulative percentage	Percentage	Frequency	Age
8.5	**8.5**	**7**	**Below 30**
2.59	3.53	64	**30-40**
3.93	2.34	41	**41-50**
0.100	7.6	8	**Over 50**
Cumulative percentage	Percentage	Frequency	Education
5.7	5.7	9	Diploma
5.12	0.5	6	Two-year education
0.55	5.42	51	BSc
0.95	0.40	48	MSc
0.100	0.5	6	PhD
Cumulative percentage	Percentage	Frequency	Work experience
7.6	6/7	8	**Below 5**
3.33	7.26	32	**5-10**
8.60	5.27	33	**11-15**
0.100	2.39	47	**Over 15**
	0.100	120	**Total**

Table 3 presents the descriptive statistics of research variables such as (mean, peak, minimum, and standard deviation).

Table 3: Descriptive statistics of research variables

Variables	Number	Minimum	Maximum	Mean	Standard deviation
Innovative behavior	120	00.19	00.39	750.27	98443.4
Participation in the budget	120	00.17	00.41	3583.25	58780.5
Idea generation	120	00.5	00.9	8333.7	31784.1
Promotion of thought	120	00.5	00.9	7833.7	36582.1
Realization of the idea	120	00.5	00.9	7833.7	34216.1
Total	120				

The correlation between the variables of innovative behavior and budgetary participation

Figure 1 shows the behavior of the two variables "budgetary participation" and "innovative behavior". The dispersion between these two variables has been obtained in such a way that a linear model is not expected from them. The confirmation of this point can also be examined from the point of view of the correlation coefficient between two variables.

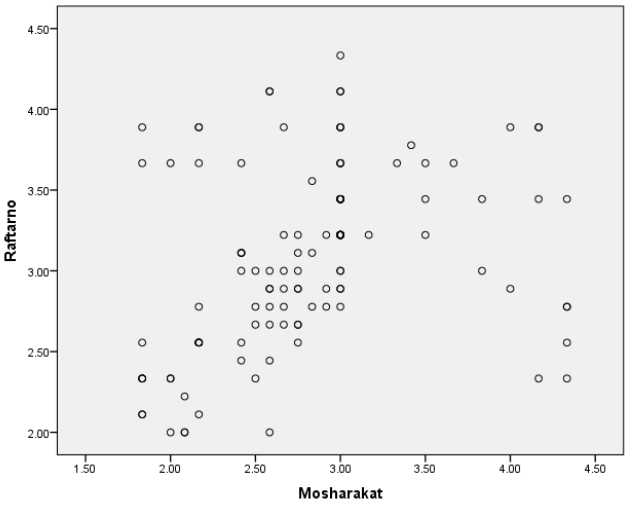


Figure 1: Dispersion between the two variables "innovative behavior" and "budgetary participation"

The value of the correlation coefficient between the two main research variables, innovative behavior, and budgetary participation, is equal to 0.333 with sig=0.00. Although the significant level is equal to zero, it is not so strong that we can talk about a proper linear relationship between these two variables. However, if we calculate the coefficient of determination in the regression model between these two variables, expectedly it explains 11% of the changes in innovative behavior by budgetary participation. The simple linear regression model was obtained as follows, and the significance level of the coefficients was equal to zero (sig=0.00).

Innovative behavior = 2.246+0.296 (budgetary participation)

Table 4: Correlation of innovative behavior and budgetary participation

	Unstandardized Coefficients		Standardized Coefficients		
	B	Std. Error	Beta		
1 (Constant)	2.246	.223		10.058	.000
Mosharakat	.296	.077	.333	3.840	.000

a. Dependent Variable: Raftarno

Figure 2, extracted from Lisrel software, is a drawing of a model that shows the relationship between the components of innovative behavior and budgetary participation. Since none of the links in the model confirm the zeroing of the relationship, the whole model is not verified due to the large RMSEA.

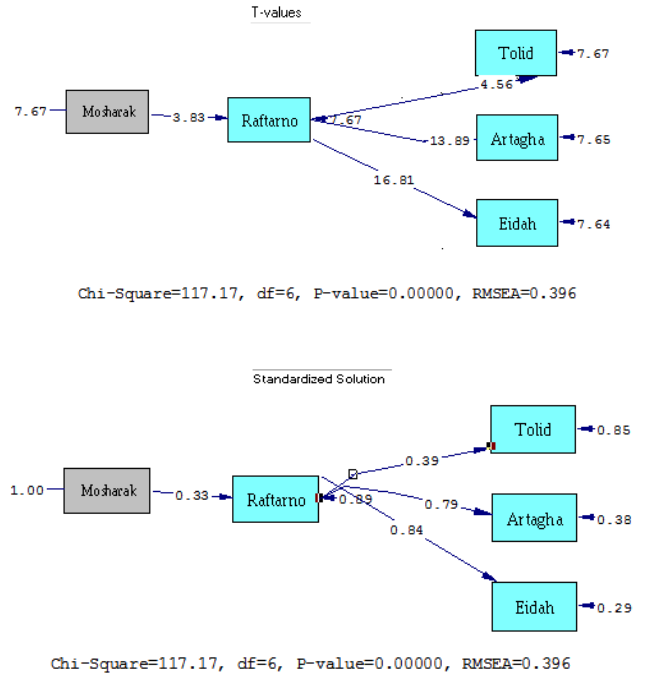


Figure 2: Components of innovative behavior and budgetary participation

We will focus in the following on the demographic variables of the research one by one and examine if these variables affect the correlation rate and the model.

Age

Four age classes were less than 30 years, between 30 and 40, between 40 and 50, and more than 50. Of course, some groups have low frequency in this division, so we will not use those groups in the analysis of the next stage.

Table 5: Correlation of Age with budgetary Participation and technological behavior

Variables	Correlation coefficient	Number	Age
Innovative behavior Budgetary Participation	R=0.808 Sig=0.028	7	Below 30
Innovative behavior Budgetary Participation	R=0.453 Sig=0.000	64	30-40
Innovative behavior Budgetary Participation	R=0.338 Sig=0.031	41	40-50
Innovative behavior Budgetary Participation	R=-0.568 Sig=0.142	8	Over 50

We perform the structural model for the age group of 30-40, whose frequency is 64. The correlation level of the two main variables of the research is 0.55, which shows better the presence of a linear link. The linear regression model for this group is:

Innovative behavior = 1.611+0.527 (budgetary participation)

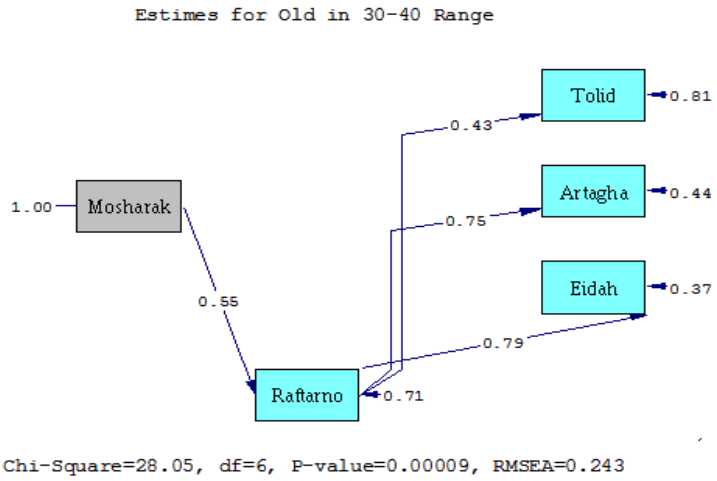


Figure 3: The moderating role of employees' age in the impact of budgetary participation on innovative behavior for the 30-40 age group

Service experience

We can see easily that some levels of the service experience variable do not correlate with the budgetary participation variable. Therefore, levels with this feature cannot enter the next stage of analysis. Service experience is grouped into four levels: less than 5, 5-10, 10-15, and more than 15 years. The group of service experience 5-10 has a better correlation with the two main variables and among the components, so we chose this group for path analysis.

Table 6: Correlation of service experience with budgetary participation and innovative behavior

Variables	Correlation coefficient	Number	Service experience
Innovative behavior Budgetary Participation	R=0.452 Sig=0.261	8	Below 5
Innovative behavior Budgetary Participation	R=0.812 Sig=0.000	32	5-10
Innovative behavior Budgetary Participation	R=0.761 Sig=0.000	33	10-15
Innovative behavior Budgetary Participation	R=-0.129 Sig=0.388	47	Over 15

The regression model for the best situation of the group that has an experience of 5-10 years is as follows:

Innovative behavior = 0.035+1.046 (budgetary participation)

The coefficient of determination in this case is equal to 0.660.

This path analysis model is supposed for five to ten years of service.

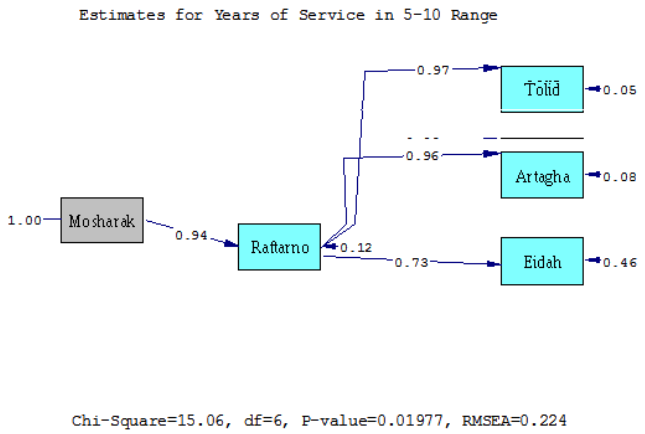


Figure 4: The moderating role of service experience in the impact of budgetary participation on innovative behavior for the range of 5-10 years

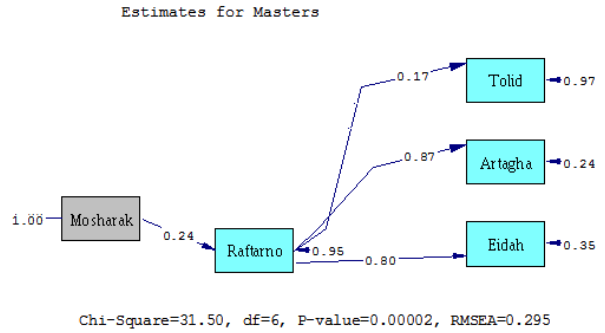
Education

This section grouped the education level into diploma, professional skill, BSc degree, MSc degree, and PhD. Since the frequency of some groups was very low, the degrees of diploma, professional skill, BSc, MSc, and PhD were integrated. The best situation of correlation was between production and budgetary participation for the diploma and professional skill group, which we will not use in the next stage of analysis because of their low frequency.

Table 7: Correlation of education with budgetary participation and innovative behavior

Variables	Correlation coefficient	Number	Education
Innovative behavior Budgetary Participation	R=0.348 Sig=0.204	15	Diploma & professional skill
Innovative behavior Budgetary Participation	R=0.302 Sig=0.031	51	BSc
Innovative behavior Budgetary Participation	R=0.253 Sig=0.065	54	MSc

The path analysis for BSc holders has revealed the correlation value of the model to be lower than the total model, although the value of the t-test has shown a significant result (Figure 5).



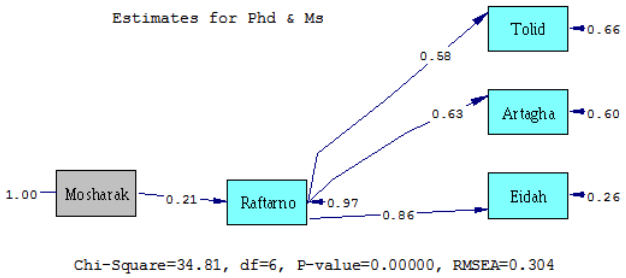


Figure 5: Path analysis for MSc and PhD holders

CONCLUSION

This research explained the direct effect of budgetary participation on the innovative behavior of the employees of the Abadan Port and Maritime Administration. The findings showed that budgetary participation has a direct effect on the innovative behavior of Abadan Port and Maritime Administration employees.

The results showed that budgetary participation cannot be associated with innovative behavior through "production" and "idea realization" variables. The effect of budgetary participation on innovative behavior takes place only through "idea promotion". Budgeting is a duty of managers and the budget is a tool for control, motivation, and performance evaluation. As many studies show, the participation of employees of different levels in preparing the budget leads to improved performance and the achievement of organizational goals. Participatory budgeting takes an upward path and requires individuals who are affected by this budget, including lower-level employees, to participate in the budget preparation. Participation strengthens motivation because employees feel more accepted and involved in it. Thus, self-respect, job satisfaction, and cooperation with management are improved. Innovation is the use of mental abilities to create a new thought or concept. Organizational innovation is the basis for the innovative behavior of employees in the organization. The employees' innovative behavior refers to their contribution to the development of organizational innovations. The findings of this hypothesis are consistent with the theoretical foundations of Mesman and Mulder (2011) and Daverger (2011) and confirm their results.

The results showed that budgetary participation has a direct effect on the idea generation of the employees of the Abadan Port and Maritime Administration. Budgetary participation (at a significance level of 0.85) cannot be associated with innovative behavior through the variable "idea generation". Therefore, the present hypothesis is rejected. The lack of a relationship may be due to the different populations of the present study. Participation is the mental and emotional involvement of individuals in group situations that motivates them to help achieve group goals and share in the responsibility. The participation of managers and employees in the organization's budgeting and financial plans will make individuals show more responsibility in achieving the compiled and organized goals and plans; so the organization will face a greater

probability of success. An employee with innovative behavior in generating ideas creates innovative and new ideas and solutions for work problems and regularly searches for new methods, techniques, and tools to create innovation in his work. He finds innovative solutions for business problems. Therefore, this variable is measured based on the employee's creative activity in developing ideas in work matters. The findings of this hypothesis are consistent with the theoretical foundations of Mora (2013) and confirm his results.

As the results reveal, budgetary participation at a significance level (0.38) cannot be associated with innovative behavior through the variable "idea promotion". Therefore, the hypothesis is rejected and the budgetary participation does not have a direct effect on the thought improvement of the employees of the Abadan Port and Maritime Administration. The budget plays a very decisive role in the country's economy and acts as a tool for applying the government's financial policies. The budget in management is a tool for the purposeful use of financial resources, in such a way that maximum organizational benefits are gained with the consumption of minimum resources. Possibly measurable evaluation criteria guide the management towards the strategic goals. The success of organizations depends on the appropriate and timely allocation and use of equipment and resources to achieve the goals of their programs. Organizations can respond to unlimited needs with their limited resources when they find the best combination of use of the sources. Improving employees' thinking is to justify ideas by persuading the social environment and establishing effective communication with different colleagues who assume various responsibilities and provide the necessary information, resources, and support. The findings of this hypothesis are consistent with the theoretical foundations of Jansen et al. (2004) and confirm their results.

Budgetary participation at a significant level (0.29) cannot influence innovative behavior through the idea realization variable. Therefore, this hypothesis is rejected. Budgetary participation has a direct effect on the idea realization of the employees of the Abadan Port and Maritime Administration. The absence of a relationship may be because of the different population of the present study compared to the previous studies, or the difference in the questionnaire. It is necessary to establish a budget committee to prepare a budget, which must meet regular sessions, review the progress of the budget planning, and solve possible problems. These sessions effectively gather the whole organization in one place and make everyone sure of the coordinated functioning of the budget preparation, or create somewhat the cooperation of the employees in the budget, which leads to two major advantages: it makes better the realized predictions and it will increase the motivation of the employees. Likewise, budget preparation requires detailed information as budget instructions. The realization of employees' ideas includes experimenting with their ideas, creating a physical or intellectual prototype of the innovation, checking its adequacy, and designing its strategic coherence in organizational activities. The findings of this hypothesis are consistent with the theoretical foundations of Dornbach et al. (2005) and confirm their results.

The age less than 30 with a significance level (Sig=0.028), age 30-40 with a significance level (Sig=0.000), and age 40-50 with a significance level (Sig=0.031) showed that an effect of budgetary participation moderates employees' innovative behavior. However, the age group of more than 50 years does not moderate this relationship with a significance level (Sig=0.142). The structural model was done for the age group of 30-40, whose frequency is 64. We found that "idea realization, idea generation, and idea promotion" in this age group cannot be mediating variables between the two variables of innovative behavior and budgetary participation. Finally, an age of less than 30, 30-40 years, and 40-50 years could moderate the effect of budgetary participation on the employees' innovative behavior.

The findings of the current research are consistent with the results of Thomas Neg and Feldman (2013). They argued that age has a positive and direct relationship with innovative behavior. Finally, the age of the employees moderates the effect of budgetary participation on the innovative behavior of the employees (quoted by Osma, 2018). The employees' innovative behavior is essential in organizations. Companies and organizations need employees who not only perform formal and basic job duties but also go beyond standard work behaviors with innovation to cope with competition and environmental uncertainty. The new form of budget is not only a management tool, but also one of the most important political, economic, cultural, and social issues of management, and its national and local importance in governments is remarkable, ever-increasing, and undeniable. The importance of planning and budgeting as knowledge is evident for anyone today. Informed and trained experts with special expertise in accounting, auditing, and budgeting are needed to create and establish a financial system and provide a planning system for the predetermined goals.

As the results showed, the MSc level at a significant level (Sig=0.031) could moderate the impact of budgetary participation on the employees' innovative behavior. Diploma, professional skill (Sig=0.204), and MSc (Sig=0.065) do not moderate the effect of budgetary participation on innovative behavior. The variables of "idea realization, idea generation, and idea promotion" at the BSc level cannot be mediating variables between the two variables of innovative behavior and budgetary participation. The results of the path analysis show that all three variables of idea realization, idea promotion, and idea generation have a mediating role in the link between the two variables of budgetary participation and innovative behavior. The level of education in the group of diploma,

professional skill, and MSc cannot have a moderating role. However, education in the BSc group with a significant level (Sig=0.031) could moderate the effect of budgetary participation on the employees' innovative behavior.

Human resources and their proper use are the most efficient ways to get rid of bottlenecks and difficulties in economic, social, and educational development because efficient human resources are the most fundamental factor of production, construction, growth, and development. This attitude leads to new developments in management, leadership styles, and resource management, expanding the idea of collaborative management, and paying attention to the behavior, personality, and psychological characteristics of employees. The findings of the research of Naderi Behdani and Nopasand Asil (2013) indicate that employees with diploma education had more innovative behavior than employees with higher education levels. The score of innovative behavior in employees with BSc education and above was significantly lower than that of employees with diploma education. The reason is not clear and it needs to be investigated in future studies. However, Jen et al. argue that work challenges increase in work groups where there are value inconsistencies and differences in knowledge (such as education) between group members. Since the organizational structure, as shown in the sample, tended towards low levels of education (82.2% diploma), it could have caused the educational group in the minority to show less desire for innovative behavior. The discrepancy between the results of Naderi Behdani and Nopasand Asil (2013) with the present research can be because of the difference in the type of questionnaire and the statistical population.

Different results have been obtained in different categories of service experience. Service experience is grouped into four levels: less than 5, 5-10, 10-15, and more than 15 years. The group with 5-10 years of service has a better correlation between the two main variables and among the components. The idea generation in this category variable could play a mediating role with a significance level (0.05) for the relationship between the two variables of budgetary participation and innovative behavior. However, the variables of idea promotion and idea realization do not play a mediating role in the relationship between the two variables of budgetary participation and innovative behavior. The significance level (Sig=0.261) for the experience of less than 5 years shows no relationship. While a significance level (Sig=0.000) for the experience of 5-10 years and 10-15 years indicates a relationship. The experience of more than 15 years with a significance level (Sig=0.388) does not show a relationship. Indeed, two levels of less than 5 years and more than 15 years of service experience do not moderate the effect of budgetary participation on the employees' innovative behavior. The moderating role of lack of service experience for the group of less than 5 years may be because of the lack of compatibility of employees with the environment and the lack of creativity due to their lack of service experience. As for the group of more than 15 years, it may be because of the problem of traditional thinking and the inability to update work beliefs. The issue of change and transformation is one of the most vital issues that current organizations, especially governmental and traditional organizations, with old systems, are still involved in traditional and hierarchical management in many cases, and consider their survival to be dependent on it. Therefore, some working procedures make the managers and employees of each organization show less resistance to accepting change and innovation and accept useful and essential changes easily. The findings of this hypothesis are consistent with the theoretical foundations of research of De Jong and Den Hartog (2010) and confirm their results.

The organization of Abadan Port and Maritime Administration should, through identifying, planning, and organizing the existing knowledge, benefit from the thoughts of the employees as valuable capital to advance the goals of the organization, which ultimately promotes employees' innovative and creative behaviors.

Interested researchers can investigate in future research the effect of variables such as organizational job position and degree on the relationship between the level of budgetary participation and the employees' innovative behavior.

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