



**ORGANIZATIONAL CONTEXTUAL FACTORS, BUDGET PARTICIPATION,
COMMITMENT AND PERFORMANCE OF CHINA PUBLIC UNIVERSITIES**

By

TANG YIWEN

**Thesis Submitted to the School of Graduate Studies, Universiti Putra Malaysia,
in Fulfilment of the Requirements for the Degree of Doctor of Philosophy**

February 2023

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Abstract of thesis presented to the Senate of Universiti Putra Malaysia in fulfilment of the requirement for the degree of Doctor of Philosophy

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February 2023

Chairman : Professor Ong Tze San, PhD
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Budget and performance issues in the public sector have become the focus of the Chinese government's attention. As non-profit institutions, Chinese public universities receive the majority of their funding from government grants; consequently, they must pay attention to the development issues of budget participation and performance. Most previous research has focused on the budget participation and performance of businesses while neglecting that of universities, especially Chinese public universities. The performance of a university affects its resources and development, meaning that studying the factors affecting its budget participation and performance plays a crucial role in improving its competitiveness. Therefore, the purpose of this study is to comprehensively explore the factors influencing the budget participation and performance of public universities in China. Specifically, this study examines the relationship between contextual factors, budget participation, organizational commitment, and performance in the public universities. Influenced by contextual factors such as environment, culture and budget, the performance of Chinese public universities still has substantial room for improvement compared with their foreign counterparts. Organizational commitment, which is often ignored in practice, should be emphasized to improve employees' enthusiasm towards budget participation and performance. Based on contingency theory, contextual factors are divided into information asymmetry, budget emphasis, organizational culture, and environmental uncertainty. Organizational commitment is proposed to play a moderating role, as per the identity theory.

A total of 849 public universities in China are selected using the census sampling method, from whom data is collected through a questionnaire survey. The research unit is the university, whereby one questionnaire represents one university. Data from a total of 315 valid questionnaire responses is analyzed using PLS-SEM. Based on the empirical analysis results, this study finds that: budget participation has a positive and significant effect on performance; contextual factors indirectly affect performance through the

mediating effect of budget participation; and organizational commitment has a moderating effect between budget participation and performance. Notably, the hypothesis that contextual factors significantly impact the performance of public universities is only partially supported, as the impact of environmental uncertainty on performance is not significant. While previous studies have mainly focused on enterprises, this study chooses the context of public universities and reveals that public universities and enterprises have different attitudes towards contextual factors.

In addition, this study takes budget participation as a mediating variable to provide further insight into its influencing factors and outcomes from a more comprehensive perspective, which is a useful contribution to existing knowledge. This finding also extends the application of contingency theory and identity theory to explain the factors affecting the performance of Chinese public universities. To sum up, this study provides an empirically proven framework to help public universities form an effective, performance-enhancing system. This study considers the factors affecting budget participation and performance from a comprehensive perspective, which has reference value for performance improvement in public universities and the education industry as a whole.

Abstrak tesis yang dikemukakan kepada Senat Universiti Putra Malaysia sebagai memenuhi keperluan untuk ijazah Doktor Falsafah

FAKTOR KONTEKSTUAL ORGANISASI, PENYERTAAN BELANJAWAN, KOMITMEN DAN PRESTASI UNIVERSITI AWAM CHINA

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Isu belanjawan dan prestasi dalam sektor awam telah menjadi tumpuan perhatian kerajaan China. Sebagai institusi bukan berdasarkan keuntungan, universiti awam China menerima sebahagian besar pembiayaan mereka daripada geran kerajaan; akibatnya, mereka perlu memberi perhatian kepada isu pembangunan penyertaan bajet dan prestasi. Penyelidikan sebelum ini kebanyakannya memberi tumpuan kepada penyertaan bajet dan prestasi perniagaan sambil mengabaikan universiti, terutamanya universiti awam di China. Prestasi sesebuah universiti mempengaruhi sumber dan pembangunannya, bermaksud mengkaji faktor-faktor yang mempengaruhi penyertaan dan prestasi belanjawannya memainkan peranan penting dalam meningkatkan daya saing universiti. Oleh itu, tujuan kajian ini adalah untuk meneroka secara menyeluruh faktor-faktor yang mempengaruhi penyertaan bajet dan prestasi universiti awam di China. Secara khusus, kajian ini mengkaji hubungan antara faktor kontekstual, penyertaan bajet, komitmen organisasi, dan prestasi di universiti awam. Dipengaruhi oleh faktor konteks seperti persekitaran, budaya dan belanjawan, prestasi universiti awam China masih mempunyai ruang yang besar untuk diperbaiki berbanding dengan rakan sejawat mereka di luar negara. Komitmen organisasi, yang sering diabaikan dalam amalan, harus dititikberatkan untuk meningkatkan semangat pekerja terhadap penyertaan belanjawan dan prestasi. Berdasarkan teori kontingensi, faktor kontekstual dibahagikan kepada asimetri maklumat, penekanan belanjawan, budaya organisasi, dan ketidakpastian persekitaran. Komitmen organisasi dicadangkan untuk memainkan peranan penyederhana, mengikut teori identiti.

Sebanyak 849 universiti awam di China telah dipilih menggunakan kaedah persampelan banci, yang mana data dikumpulkan melalui tinjauan soal selidik. Unit penyelidikan ialah universiti, di mana satu soal selidik mewakili satu universiti. Data daripada sejumlah 315 jawapan soal selidik yang sah dianalisis menggunakan PLS-SEM. Berdasarkan keputusan analisis empirikal, kajian ini mendapati bahawa: penyertaan bajet mempunyai kesan positif dan signifikan terhadap prestasi; faktor kontekstual

secara tidak langsung mempengaruhi prestasi melalui kesan pengantaraan penyertaan bajet; dan komitmen organisasi mempunyai kesan penyederhanaan antara penyertaan bajet dan prestasi. Terutamanya, hipotesis bahawa faktor kontekstual memberi impak yang signifikan kepada prestasi universiti awam hanya disokong sebahagiannya, kerana kesan ketidakpastian alam sekitar terhadap prestasi adalah tidak signifikan. Walaupun kajian sebelum ini lebih tertumpu kepada perusahaan, kajian ini memilih konteks universiti awam dan mendedahkan bahawa universiti awam dan perusahaan mempunyai sikap yang berbeza terhadap faktor kontekstual.

Tambahan lagi, kajian ini mengambil penyertaan belanjawan sebagai pembolehubah pengantara untuk memberikan gambaran lanjut tentang faktor-faktor berpengaruh dan hasil daripada sudut pandangan yang lebih menyeluruh, yang merupakan sumbangan berguna kepada pengetahuan yang sedia ada. Penemuan ini juga memanjangkan aplikasi teori kontingensi dan teori identiti untuk menjelaskan faktor-faktor yang mempengaruhi prestasi universiti awam China. Kesimpulannya, kajian ini menyediakan rangka kerja yang terbukti secara empirikal dan membantu universiti awam untuk membentuk sistem yang berkesan dan meningkatkan prestasi. Kajian ini mempertimbangkan faktor-faktor yang mempengaruhi penyertaan bajet dan prestasi dari sudut pandangan yang menyeluruh, yang mempunyai nilai rujukan untuk penambahbaikan prestasi di universiti awam dan industri pendidikan secara keseluruhan.

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LIST OF ABBREVIATIONS

IA	Information Asymmetry
BE	Budget Emphasis
OC	Organizational Culture
CE	Complexity of the Environment
DE	Dynamics of the Environment
EU	Environmental Uncertainty
BP	Budget Participation
AC	Affective Commitment
CC	Continuance Commitment
NC	Normative Commitment
OC	Organizational Commitment
ESD	Employee Satisfaction Dimension
TRPD	Teaching and Research Performance Dimension
SSD	Social Satisfaction Dimension
FPD	Financial Performance Dimension

CHAPTER 1

INTRODUCTION

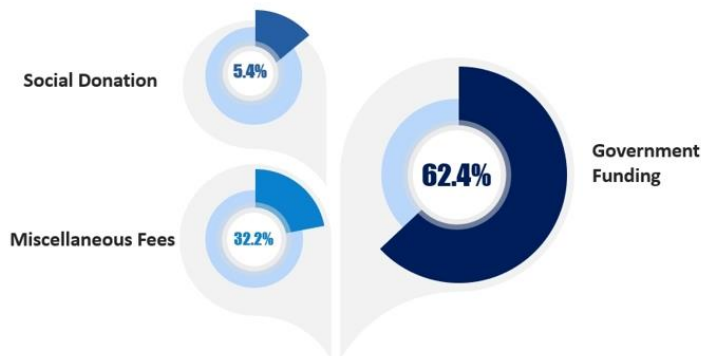
1.1 Introduction

This chapter provides an overview of the performance of universities in China, with a focus on the budget performance of these institutions. It outlines the problem statement, research questions, and objectives of the study, as well as discusses the theoretical and practical significance, research scope selection, definitions of key terms, and the main research contents.

1.2 Research Background

According to Raimo et al. (2021), universities are similar to other economic units involved in production, finance, and marketing. Although a university's primary output is knowledge and skills, it is still subject to similar economic constraints, responsibilities, and challenges as other industries, such as steel mills and automobile manufacturers. As noted by Druzdzel and Kalaganam (2021), university management faces these same issues. This chapter focuses on the funding mechanisms for universities in China, and the extent to which funding is tied to performance. As noted by An (2022) and Atici et al. (2022), the Chinese government exercises significant control over the resources allocated to higher education institutions. This is a common feature of many countries where public universities play a major role in higher education. Government financial allocation is the largest source of funding for Chinese universities, accounting for more than half of their total budget on average, according to China's Ministry of Education (2022).

Since the beginning of the 21st century, China's higher education system has entered a phase of rapid expansion. As shown in Figure 1.1, China has a total of 849 public universities, which is indicative of the scale of higher education in the country. Currently, some top universities in China are participating in the country's "Double-First Class" initiative, which aims to establish a number of world-class universities and first-class disciplines by 2050. The initiative seeks to position China as a global leader in higher education (Chinese Education Department, 2015). As of 2022, there are 147 universities in China designated as "Double-First Class" institutions. The initiative includes provisions for dynamic and conditional adjustments to government funding based on a university's performance. Additionally, underperforming universities may face reduced support or even elimination from the program, as emphasized by Wang (2019).



Data sources: Ministry of Education of the People's Republic of China, 2015)

Figure 1.2 : Sources of income for Chinese universities

Academic rankings are increasingly used by policymakers, governments, and institutions as a tool to compare the productivity and performance of higher education (de Matos Pedro et al., 2020). Compared to the previous year, many universities have experienced a significant increase in their total budgeted revenue for the year 2022. For example, Tsinghua University has a budget as high as 5.65 billion USD, which is a growth of 14.2% compared to last year. However, the top 50 universities are predominantly from the United States and Europe, indicating that Chinese public universities still have work to do in improving performance. Academic ranking and university evaluation agencies allocate more public funds and external resources to universities with good performance, as noted by Nicolò (2020). Nevertheless, some universities in China have yet to fully recognize the importance of performance and continue to focus on inputs rather than outputs, as highlighted by Ding et al. (2021) and Wu (2016). Enterprises' scientific research and creative outputs account for the largest share of intellectual property in China, representing 63.3% of the total, while universities only account for 24.4% (State Intellectual Property Office, 2019). This is significantly different from other countries where research institutes and universities play a more prominent role in research and development, with universities being a key driver of future research. One contributing factor to this difference is the Chinese government's lack of emphasis on university budgets. In 2017, China allocated over 60% of its government R&D funds to government-owned research institutions, with only 20% of government R&D funds allocated to universities. This is a unique case among significant countries.

The lack of adequate funding poses a challenge for building and maintaining universities. As unique organizations, universities require specialized funding mechanisms. However, many universities in China currently struggle with insufficient funds, resulting in a decline in education quality, as noted by Wu (2016) and Yuan (2017). Performance orientation can help control capital operations through capital budgeting, evaluate investment effectiveness, and drive changes in the budget concept and process, as highlighted by Alani and Manuel (2018), Atici et al. (2021), and Williams and Seaman (2001). Therefore, it is essential to not only evaluate the investment effectiveness of funds but also promote changes in the entire budget concept and process. In summary,

Chinese universities must not only strengthen their budget management but also improve performance.

In 2015, China implemented a new budget law with detailed management content based on corresponding laws and regulations, as noted by the Ministry of Finance of the People's Republic of China (2015). The budget process is the foundation and core of financial management in universities, and a scientific and efficient budget management construction is necessary for sustainable development, representing the legal basis for transitioning from a traditional to a performance budget, as noted by Wu (2016) and Druzdzel and Kalagnanam (2021). To break the traditional preparation model and improve budget preparation accuracy, departments must work together, as emphasized by Zhao (2019).

Budgeting is a complex project requiring the attention of university leadership, the cooperation of functional departments, and participation of faculty and staff, as noted by Qin (2016) and Nicolò (2021). However, communication and integration of resources and information between university departments are often lacking, with less than 40% of universities showing a high degree of integration, according to Wu (2016).

While performance evaluation systems linking budget with performance have been introduced in university budget management, imperfect performance appraisal indicators can hinder employee motivation to improve work performance, as noted by Sun and Weng (2017). To improve budget execution, universities need to implement effective budget management systems, emphasize budget execution seriousness, and improve the utilization rate and operational efficiency of financial resources, as emphasized by Nicolò (2021).

However, low efficiency of budget management is a common problem in universities, with less than 50% of financial budgets and development plans matching and lacking integrity and planning, as highlighted by Wu (2016). The lack of stakeholder pressure can dampen motivation for change, but with the 2018 implementation of performance management policies, departments and units are required to implement effective budget management systems, as noted by the CPC Central Committee and State Council in their opinion on comprehensively implementing performance management. There are nine parties in China. Among them, the Communist Party of China was established in July 1921. At the end of 2019, the CPC had 91.914 million members. The Communist Party is the largest and only ruling party in the People's Republic of China, representing the majority of the Chinese people's fundamental interests. All in all, everyone supports the party's leadership and follows the party's guidelines and policies (Chan & Song, 2020).

As a government educational institution, universities must pay attention to the budget from a political perspective, as emphasized by Huang et al. (2019), in line with the leadership and policies of the Communist Party of China. Wang and Zhu (2019) noted that as China's higher education scale expands gradually, the demand for funds is higher than ever before. Although most universities' budgets come from state funding, the expenditure of national finance investment is limited. Universities often ignore the input-

output ratio of budget funds in their operations, leading to a lack of funds and defects in resource allocation for many universities, as highlighted by Ding et al. (2021).

In 2019, the gross enrollment rate of higher education in China exceeded 50%, marking the popularization of higher education. However, this has resulted in a decline in teaching quality and a shortage of education funds, as noted by Yan (2020). Taking into account China's specific situation, there is still a significant difference in allocating higher education resources at the institution level, number, and budget execution and allocation, as emphasized by Jiang (2016) and Ding et al. (2021).

Against this backdrop, this study aims to investigate the potential impact of budget participation on the performance of public universities and explore the relationship between universities' performance and various contextual factors. Additionally, the study seeks to examine the potential impact of organizational commitment on budget participation and performance. Overall, this research aims to shed light on the various factors that affect the performance of Chinese public universities from multiple perspectives. By analyzing the actual reasons that affect performance from different perspectives, practical suggestions can be put forward to support the practical and theoretical improvement of university performance and enhance the comprehensive competitiveness of Chinese universities.

1.3 Problem Statement

Oxford University and Cambridge University are currently ranked as the top two universities in the world. In contrast, the best universities in China are ranked only 16th, with defects in scientific research, teaching, and other aspects. Despite being the world's second-largest economy, Chinese universities still lag behind those of developed countries such as the US and the UK in terms of global rankings (The Times Higher Education World University Rankings, 2022). Furthermore, the top two universities in the world, Cambridge and Oxford University, have produced a total of 120 and 72 Nobel Prize winners, respectively. This demonstrates their unmatched scientific research depth and academic excellence. In contrast, the first-class universities in China have limited international influence in terms of scientific research strength and level. Their published articles have low international citation rates, and they lack significant original achievements, research teams with international influence, and academic leaders (Jiang, 2016; Yuan, 2017; Kassaw & Golga, 2019). It is worth undertaking a comprehensive analysis of the external and internal environments to determine how Chinese universities can enhance their performance.

In 2019, there were eight Chinese universities with a financial budget exceeding 1.4 billion USD. Despite having the second highest budget overall, Zhejiang University only had a performance ranking of 5. On the other hand, Sun Yat-Sen University ranked fourth with a budget of 1.8 billion USD, but its performance ranking was only 10. Interestingly, the University of Science and Technology of China, which did not make it onto the list of universities with high budgets, still had a relatively good performance and ranked third. This suggests that a university's budget does not necessarily equate to its performance (Huang et al., 2021; Wu & Wang, 2019). Moreover, many universities

with high financial allocations still fail to achieve high performance. In fact, compared to universities with fewer resources, those with more resources may not perform better (China Higher Education Development Database, 2019). Wang (2019) suggested that contextual factors, such as culture, environment, and regional differences, may play a significant role in the performance of public universities in China. However, these factors have not been adequately tested in previous studies due to the vast areas of China and their diverse characteristics (Luo, 2014; Ding et al., 2021).

The economic development of China is imbalanced between the north and south, with the southern region being more developed, receiving more government subsidies and policy support, having more universities, and facing fierce competition. This situation prompts universities in the south to pay more attention to budget and performance development, leading to a virtuous circle (Atici et al., 2021; Lacatus, 2013). As a result, the southern region has the best performance, with higher input, output, and performance scores than the northern regions. However, the universities' investment in the northern region is lower than that in the southern region, reflecting the uneven distribution of China's higher education resources between the north and south.

In light of these circumstances, Putri and Solikhah (2018) and Qing et al. (2020) argued that the performance problems of universities in China may be partially attributed to the lack of emphasis on budgeting, which results in a lack of active participation among employees. The enthusiasm of different departments to participate in budgetary activities is not high, and they cannot use their initiatives to expand their sources of revenue and save expenses. This suggests that universities have weak awareness of budget management, and the responsibility for budget management cannot be clearly defined at each level.

The functional departments of universities are in a position to have a greater influence on budget preparation by using their budget information (Mao & Peng, 2018; Johnson, Jones, & Reitano, 2022). Budget activities are not the sole responsibility of financial employees in universities, and it is crucial to mobilize the enthusiasm of all staff and encourage them to take initiatives throughout the budgeting process (Jiang, Xu, & Zhang, 2012; Zhang et al., 2019).

In addition, organizational commitment has been shown to impact the performance of an organization as well as personnel turnover intentions (Zhu, 2019; Berdicchia & Masino, 2019; Mittal, Gupta, & Mottiani, 2022). Chinese universities have a relatively high turnover rate among teachers, especially those under the age of 30. According to research conducted by MyCOS Company on the attractiveness of Chinese universities between 2017 and 2020, the teacher turnover rate has increased from 9% to 12%, and it is expected to continue to rise in the future (MyCOS Institute in China, 2020). This indicates that the organizational commitment of Chinese university employees needs to be improved (Zhu, 2019). When employees have low organizational commitment, they may not be willing to put in extra effort to participate in budget preparation or achieve organizational goals, resulting in lower organizational performance. Additionally, they are more likely to leave the organization at any time (Hirschi & Spurk, 2021). Therefore, this study aims to explore the factors that influence the performance of public

universities in China, taking into account contextual factors, budget participation, and organizational commitment. It is expected that the analysis of these issues will help universities improve their performance to a certain extent.

1.4 Research Questions

Based on the research background and problem description, this study aims to investigate the relationship between contextual factors, budget participation, and university performance in China. Additionally, this study will also examine the moderating effect of organizational commitment on the relationship between budget participation and performance in Chinese public universities.

- 1) What is the relationship between contextual factors and the performance of public universities in China?
- 2) What is the relationship between contextual factors and the budget participation of public universities in China?
- 3) What is the relationship between budget participation and the performance of public universities in China?
- 4) Does budget participation mediate the relationship between contextual factors and the performance of public universities in China?
- 5) Does organizational commitment moderate the relationship between budget participation and the performance of public universities in China?

1.5 Research Objectives

The following general and specific objectives guide this study to understand the factors that affect budget participation and performance in Chinese public universities, and to explore the relationships between contextual factors, budget participation, organizational commitment, and performance, as outlined below:

1.5.1 General Objective

This research's general objective is to examine the relationships among contextual factors, budget participation, performance, and organizational commitment in the context of Chinese public universities.

1.5.2 Specific Objectives

- 1) To investigate the relationship between contextual factors and the performance of public universities in China.
- 2) To investigate the relationship between contextual factors and the budget

participation of public universities in China.

- 3) To investigate the relationship between budget participation and the performance of public universities in China.
- 4) To investigate the mediating role of budget participation between contextual factors and the performance of public universities in China.
- 5) To examine the moderating role of organizational commitment between budget participation and the performance of public universities in China.

1.6 Definitions of Term

In this section, the definitions of significant terms used in this research are provided.

1.6.1 Contextual factors

Contextual factors refer to the characteristics of the environment that have an impact on behavior (Welter, 2011). Organizational contextual factors, in particular, are typically analyzed from both internal and external perspectives, as suggested by contingency theory (Zheng, Zhang, & Li, 2012).

1.6.2 Budget emphasis

The emphasis placed on the budget reflects the significance that superiors place on it. They use the achievement of budget targets to evaluate the performance of subordinates and may base salary assessments on these results (Hofstede, 1967; Dunk, 1993; Stede, 2000).

1.6.3 Information asymmetry

Information asymmetry refers to the difference in information available to two or more parties in an organization, typically due to differences in their environments or positions (Dunk, 1993; Zheng, 2008). This can happen when subordinates and superiors have access to different information, which is known as vertical information asymmetry (Dunk, 1993; Natsir & Halwi, 2021).

1.6.4 Organizational culture

Organizational culture can be defined as the specific cultural image of an organization, comprising of its values, beliefs, rituals, symbols, and ways of doing things (Quinn & Cameron, 1999; 2011).

1.6.5 Environmental uncertainty

Environmental uncertainty refers to the unpredictability of conditions or the speed of market changes that may require a company to respond in the present or future (Pondeville et al., 2013; Latan et al., 2018; Sniashko, 2019).

1.6.6 Budget participation

Budget participation refers to the degree to which employees within an organization are involved in the development and implementation of budgetary activities and plans (Brownell & McInnes, 2011). This process typically involves supervisors and subordinates discussing and jointly deciding on the budget (Brownell & McInnes, 2011; Natsir, Halwi, & Palu, 2021; Tahang et al., 2018).

1.6.7 Organizational commitment

According to Staw (1977) and Meyer and Allen (1990), organizational commitment refers to an individual's commitment to the organization and their attitude or inclination towards it. Organizational commitment comprises of three components: affective commitment, continuance commitment, and normative commitment (Allen & Meyer, 1993).

1.6.8 Performance

University performance can be divided into two components. The first component is the close relationship between input and output in higher education, which reflects the importance of efficiency. The second component refers to scholarly output, which should align with social and economic development (Sun & Weng, 2017; Sung & Choi, 2018). In China, university performance is typically assessed based on teaching quality, scientific research achievements, and social benefits provided by the university (Jiang, Xu & Zhang, 2012; Xin & Li, 2010).

1.7 Scope of the Study

As with all valuable endeavors, it is important to consider the scope of the current study. This research aims to investigate the relationship between contextual factors and performance, with a particular focus on exploring the mediating role of budget participation between contextual factors and performance, as well as examining the moderating role of organizational commitment between budget participation and performance. The study specifically focuses on all public universities in China, comprising a total of 849 universities.

In this research, data was collected using a questionnaire survey. The study identified four dimensions of contextual factors: budget emphasis, information asymmetry, organizational culture, and environmental uncertainty. Additionally, performance was assessed using four dimensions: employee satisfaction, teaching and research performance, social satisfaction, and financial performance.

1.8 Significance of Research

This section aims to provide a clear rationale for conducting the current study and explain why it is important to evaluate the relationship between contextual factors and performance determinants. There are several significant reasons why this study is valuable, which can be summarized in the following manners:

Given the ongoing development of Chinese universities and the growing emphasis on performance, it is clear that a single theory or variable is insufficient for analyzing the factors that impact performance. Therefore, a new conceptual model has been developed to measure the contextual relationship between budget participation and performance, as well as the factors that influence them. The proposed model indicators offer a fresh and more comprehensive perspective for examining the factors that affect budget participation and university performance. This research will test and validate various areas of the proposed model in future studies. Past research has primarily focused on performance management in enterprises, with limited exploration of budget participation and performance in universities. Thus, this study is a valuable contribution to the current literature on contextual factors, budget participation, organizational commitment, and university performance.

Unlike most prior studies, this research takes a unique approach by using organizational commitment as a moderating variable rather than a mediating variable. This novel perspective offers a fresh contribution to the field of research. The results of this study can serve as a valuable reference for complementary studies in this academic area.

Furthermore, this research aims to analyze the impact of contextual factors on budget participation and organizational commitment, and how they influence the performance of Chinese universities. It is anticipated that this study will have practical implications for improving the budget performance of Chinese universities. By identifying the comprehensive factors that affect university performance, this research aims to create a better performance model, which in turn is expected to have a positive impact on performance outcomes. Through a thorough analysis of the factors that affect university performance, universities can gain a better understanding of the aspects that significantly impact their performance, reduce resource waste and uneven distribution, optimize resource allocation, and ultimately improve their overall performance.

Finally, it is worth noting that enhanced performance in Chinese public universities can translate into efficient service delivery, improving budget allocation, budget execution, and ultimately leading to higher education budget efficiency. This study offers a comprehensive perspective for Chinese public universities to actively improve their

budget systems, and provides a reliable basis for university budgeting and decision-making. Public universities must understand the factors that impact their performance and adopt effective strategies to reduce resource waste. By doing so, the public sector, especially in education, can effectively manage budgets and improve performance outcomes. This study aims to encourage employee participation in the budget process, as their active engagement can directly enhance budgetary efficiency and performance in public universities in China. Additionally, it is important to expand and understand the factors that affect performance, as this concept is constantly evolving. The broad implications of this study include supporting budget and performance monitoring in China, such as by the Ministry of Education and the Ministry of Finance, to increase their emphasis on university performance and the allocation of government funds. Ultimately, this is conducive to the development of the entire industry.

1.9 Organization of the Thesis

This research is composed of a title page, table of contents, six chapters, references, and appendices. The six chapters are organized in the following order:

Chapter 1: Introduction

The first chapter serves as the foundation for the research, emphasizing the problem statement, purpose, and significance of the study. This chapter introduces the issue of performance in Chinese universities and the importance of examining contextual factors, budget participation, and organizational commitment in relation to performance outcomes. It also provides an overview of the research questions and objectives, as well as the research design and methodology. Finally, this chapter provides clear definitions of the key terms and concepts that are used throughout the study.

Chapter 2: literature review

Chapter two provides a comprehensive review of the relevant literature on the topic. It covers previous studies that have examined contextual factors and the different dimensions of contextual factors. Additionally, it reviews the key concepts of budget participation, organizational commitment, and performance, and discusses how they are interrelated. This chapter also explores the relationships between performance (as the dependent variable), contextual factors (as the independent variable), budget participation (as a mediating variable), and organizational commitment (as a moderating variable). Through this review, the chapter aims to provide a clear understanding of the theoretical background and conceptual framework for the current study.

Chapter 3: Methodology

Chapter three focuses on the research design, including the methodological approach used to conduct the study. It covers a range of technical subjects, such as the location of the study, research design, sampling methods, and the validation process for the questionnaire used as the instrument of study. This chapter also describes the data collection techniques employed, including data analysis methods and statistical

techniques. By providing a clear explanation of the research design, this chapter aims to ensure that the study is conducted with rigor and that the data collected is reliable and valid.

Chapter 4: Data analysis and findings

This study utilized both descriptive data analysis and correlation analysis. Chapter four provides a detailed description of the study sample, including the main characteristics of the respondents. Multivariate assumptions, such as normality, linearity, multicollinearity, and homoscedasticity, are also conducted to ensure that the data meets the necessary assumptions for analysis. The chapter then proceeds to the main analysis, which involves the use of structural equation modeling (SEM).

Chapter 5: Discussion of findings

Chapter five presents a detailed discussion of the study's findings. The discussion is organized in accordance with the research objectives and aims to provide a thorough analysis of the results. In order to enhance the understanding of the findings, support from relevant literature and industry insights are also presented. The chapter examines the relationships between the variables, including contextual factors, budget participation, organizational commitment, and performance, and provides an in-depth analysis of the factors that impact performance outcomes in Chinese universities. Through this discussion, the chapter aims to provide a comprehensive understanding of the study's results and their implications for future research and practice.

Chapter 6: Conclusion and recommendations

Chapter six is typically the conclusion chapter of a research paper, which summarizes the main findings of the study, draws conclusions based on those findings, discusses the limitations of the study, and provides recommendations for future research. It is important to note that this chapter should be written in a concise and clear manner, as it will likely be the final impression that the reader has of the paper.

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