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EFFECT OF BUDGETARY CONTROL PROCESS ON
FINANCIAL PERFORMANCE OF
CHINDWIN TECHNOLOGICAL COLLEGE

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ABSTRACT

This study examines the effect of the budgetary control process on the financial performance of Chindwin Technological College. The main objective of the study is to analyze how budget planning, budget implementation, budget monitoring and controlling, and budget evaluation influence the financial performance of the institution. Utilizing both primary and secondary data, a quantitative research methodology was implemented. A structured questionnaire, which was distributed to management and supervisory-level employees from the Yangon, Mandalay, and Taunggyi campuses, was used to capture primary data. The questionnaire was based on a five-point Likert scale. Yamane's (1973) formula was employed to select a total of 92 respondents through a stratified random sampling procedure. Institutional documents and pertinent academic sources were consulted to acquire secondary data. Descriptive statistics, reliability analysis, Pearson correlation analysis, and multiple regression analysis were implemented to analyze the data. This discovery suggests that the college implements budgetary control mechanisms at a high level. According to the correlation analysis results, financial performance is positively and significantly correlated with four dimensions of the budgetary control process. Budget planning has the most significant impact on financial performance in regression analysis, followed by budget implementation, budget monitoring, and budget control. Budget evaluation does not have a significant direct influence. The study suggests that budget planning should be enhanced, implementation and monitoring practices should be enhanced, and budget evaluation should be maintained as a supportive tool for long-term financial development and accountability.