

## IMPLEMENTATION OF RESPONSIBILITY CENTERS IN MANAGERIAL BUDGETING: IMPACT ON THE PERFORMANCE OF MANUFACTURING ENTERPRISES IN THE REPUBLIC OF MOLDOVA

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**Abstract:** *The present study aims to map the thematic evolution and existing gaps in scientific research on budgeting, with a focus on sector-focused papers published internationally between 1975-2025. The research was carried out through a bibliometric analysis using the Web of Science Core Collection database, processed with the Biblioshiny tool. A total of 907 documents published in 604 scientific sources were analyzed, including a total of 33,846 bibliographic references. The selection of papers was based on the co-occurrence of the terms "budgeting" and "production", ensuring a clear focus on the connection between budgeting and productive activity.*

*In order to outline a comparative perspective, a complementary analysis at national level was carried out using the National Bibliometric Tool (NBI) of the Republic of Moldova. This identified 241 papers, mostly in the economic field, with a strong focus on traditional topics such as budget spending and budget deficit. Emerging concepts such as participatory budgeting, sustainability and digitization are poorly represented.*

*The results highlight an increase in international interest in interdisciplinary and sustainable approaches to budgeting, especially after 2010. In contrast, national research remains normative oriented, with little thematic diversification. The results highlight a clear gap between international dynamics and national research, emphasizing the need for scientific alignment with new economic and social challenges.*

**Keywords:** *budgeting, production, bibliometric analysis, sustainability, participatory budgeting, Republic of Moldova.*

**JEL:** H61, M41, Q56

### 1. Introduction

Budgeting, once considered a simple financial planning tool, has significantly expanded its role in recent decades, becoming a strategic link in the decision-making process and in the managerial architecture of entities. Economic, social and environmental transformations on a global scale have increased the complexity of budgetary tasks, which today go beyond accounting and include essential components such as performance, sustainability, participation in decision-making and digitization of processes.

In this new context, scientific research is becoming an essential pillar for reconfiguring budgeting paradigms and defining models adapted to contemporary economic realities (Nguyen et al., 2018). This article aims to provide a rigorous and original exploration of how the topic of budgeting has been addressed in the international scientific literature over five decades, between 1975 and 2025. The bibliometric analysis was carried out through the Web of Science platform, using the Biblioshiny

tool, and specifically targeted works that simultaneously contain the terms “budgeting” and “production”, in an effort to map the conceptual evolution of budgeting in the production sphere.

The results of the selection include 907 papers published in 604 scientific sources, supported by 33,846 references, reflecting the contribution of over 3,000 authors. With an average of 3.51 authors per paper and an increasing trend of co-authorship, the results indicate a growing interdisciplinary collaboration. This collaborative density, together with the increasing dynamics of publication, suggests a consolidation of budgeting as a scientific topic of strategic interest, with increasingly evident practical ramifications.

The study correlates the frequency of scientific terms with the dynamics of emerging themes, providing a detailed thematic mapping of the conceptual evolution of budgeting in relation to current performance and sustainability requirements. The thematic polarization revealed, between established concepts such as capital budgeting or efficiency and emerging directions such as participatory budgeting or life cycle assessment, reflects a reconfiguration of the theoretical field, adapted to contemporary challenges.

The originality of the approach lies in the rigorous combination of quantitative data with relevant qualitative interpretations, highlighting both the thematic consistency and the deep discontinuities in the field. The analysis also reveals a significant imbalance in the geographical distribution of research, marking a conspicuous absence of applied studies in the Eastern European area. This opens real prospects for the development of conceptual models and empirical investigations relevant to transition economies.

In addition, the dynamics of national publications, analyzed on the basis of data available in the National Bibliometric Instrument (NBI), indicate a peak in the years 2015-2020, correlated with the reporting of funding projects, followed by a visible decrease in the post-pandemic period. Although the Republic of Moldova clearly dominates the map of the region in terms of volume published (241 papers compared to 21 in Romania, 6 in Ukraine or 3 in Russia), emerging themes such as participatory budgeting, budget sustainability or mainstreaming digital tools remain almost absent.

This asymmetry between international and national trends justifies the need for a reconceptualization of budget research in Eastern Europe, in parallel with the adaptation of international frameworks to the institutional and economic realities in the region.

## **2. Research methodology**

In order to investigate the evolution of the topic of budgeting in the specialized literature, an exploratory and descriptive bibliometric analysis was applied. The study was carried out in two complementary stages, covering both international and national scientific production.

In order to outline a systematized perspective on the evolution of research on production budgeting, a bibliometric analysis was carried out using the Web of Science platform, through the Biblioshiny tool. The selection criteria focused on the simultaneous presence of the terms “budgeting” and “production” in the subject field of papers published between 1975-2025, regardless of the disciplinary area. All graphical visualizations included in the bibliometric analysis were generated using the Biblioshiny platform, a component of the Bibliometrix package in R. This tool allowed exploratory analysis and interactive visualization of the extracted bibliometric data, facilitating the interpretation of thematic evolution, international collaborations, conceptual structure and emerging directions in the literature. This approach allowed the extraction of a corpus of 907 documents, published in 604 scholarly sources (academic journals, conference volumes, monographs), comprising a total of 33,846 bibliographical references.

The selection of keywords included terms such as budgeting, capital budgeting, performance budgeting, participatory budgeting, along with concepts associated with production - to capture the relationship between the budgeting process and the production function. After cleaning the dataset, only those publications that simultaneously fulfilled the conditions of topic and relevance were kept for analysis.

For the bibliometric analysis, the Bibliometrix software package Bibliometrix was used, through its interactive graphical interface Biblioshiny. The techniques applied included: keyword frequency and co-occurrence analysis, co-citation network analysis, thematic map, trend topics and temporal evolution analysis of publications. In addition, the geographical distribution of scientific contributions and international collaborations was assessed in order to highlight regional imbalances and centers of academic influence. This methodological approach made it possible to identify dominant research directions and emerging themes, providing a structured picture of how budgeting is conceptualized and applied in the scientific literature dedicated to output.

In addition to this stage, a comparative analysis at national level was carried out using the National Bibliometric Tool (NBI) of the Republic of Moldova. The query of the NBI database targeted papers containing the terms "budget", "budgeting", "budget expenditure", "budget deficit", "performance", 'sustainability' and "digitization" in the thematic fields. The resulting national set comprised 274 papers, with a majority concentration in the economic field, providing a relevant basis for analyzing differences in direction, thematic depth and level of conceptual integration between national and international research. This dual approach allowed not only to assess the overall dynamics of budgeting research, but also to identify regional gaps and underdeveloped themes in the Eastern European context, thus contributing to inform future directions for applied research.

| Description                        | Results   |
|------------------------------------|-----------|
| MAIN INFORMATION ABOUT DATA        |           |
| Timespan                           | 1975:2025 |
| Sources (Journals, Books, etc)     | 604       |
| Documents                          | 907       |
| Average years from publication     | 12.4      |
| Average citations per documents    | 19.09     |
| Average citations per year per doc | 1.68      |
| References                         | 33846     |
| DOCUMENT TYPES                     |           |
| article                            | 712       |
| article; book chapter              | 6         |

Analyze search results 274 publications

Search criteria

keyword, title, abstract: *bugetare* | period: 1975-2025

## 2. Literature study

The issue of budgeting has been intensively debated in the literature, amid criticism of traditional methods as rigid and resource-consuming. In contrast, recent research points to a move towards modernizing these systems by integrating more flexible and performance-oriented procedures.

In this line, Popesko et al. (2017) analyze the relationship between the main dimensions of budgeting and organizational performance, synthesizing theoretical developments, examining current practices and assessing statistical correlates of the use of budgeting as a managerial tool and its impact on the adaptability of firms. Continuing the critical analysis, Rishen and Schalk (2024) highlight how the limitations of traditional budgeting lead to weakened budgeting processes, emphasizing the role of attitudes, subjective norms, and perceived control over managerial intentions, and proposing a more agile and performance-oriented approach.

In a convergent perspective, Ross (2020) argues that budgeting should be a genuine roadmap for achieving strategic goals, and not simply an exercise in estimating revenues and expenditures, with the choice of budget model depending on the organization's goals and management involvement in the decision-making process. In parallel, Sharma and Frost (2020) approach budgeting from a social capital perspective, demonstrating, based on qualitative interviews with 38 managers, the importance of collaboration and participation in shaping budgeting processes and highlighting the influence of social components on budgeting effectiveness in organizations across diverse industries.

Kenno (2018) proposes a systematic review of 249 articles in the field, revealing the conceptual fragmentation of budgeting research and suggesting the need for an integrative theoretical framework capable of harmonizing the varied perspectives and existing methodological approaches.

In terms of modern models, Manta (2020) analyzes the concept of Performance-Based Budgeting, highlighting the benefits, implementation difficulties and conditions necessary for effective implementation, and offers recommendations adapted to the Romanian context for strengthening sustainable economic development.

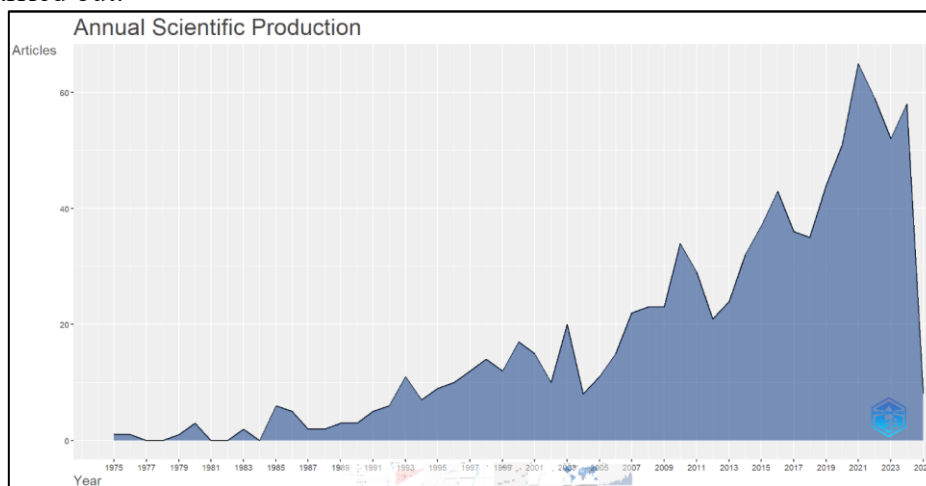
Also, Wagner et al. (2021) investigate, through PLS-SEM structural equation modeling, the effects of operational managers' participation, appraisal and reward on the relationship between budget use and its perceived usefulness, concluding that their active involvement has a positive impact on satisfaction with budget processes, although the results should be interpreted with reservations due to sample limitations.

At national level, budgeting research is characterized by a strong focus on integrating budgeting into international projects (Țugulschi, 2015), optimizing the performance of non-commercial organizations (Cauș, 2024) and supporting the implementation of organizational strategies (Mihaila et al., 2015). At the same time, there is a consolidated interest in the continuous improvement of budgeting processes through the Kaizen method (Mihaila et al., 2019) and in the development of budget management through the organization of responsibility centers (Mihaila and Bădicu, 2017).

### 3. Basic content

In order to scientifically substantiate the research approach, this section presents the methodology applied in the bibliometric analysis, as well as the main results obtained from the literature review of the topic. The analysis is based on data extracted from the Web of Science and IBN, covering the period 1975-2025, in order to identify the evolution, thematic trends, areas of interest and collaborative networks relevant to the topic under investigation.

In order to assess the dynamics of research in the analyzed area, an analysis of the annual scientific output was carried out.



**Figure 1. Annual evolution of scientific output in the analyzed field (1975-2025)**

*Source: developed by authors in Biblioshiny*

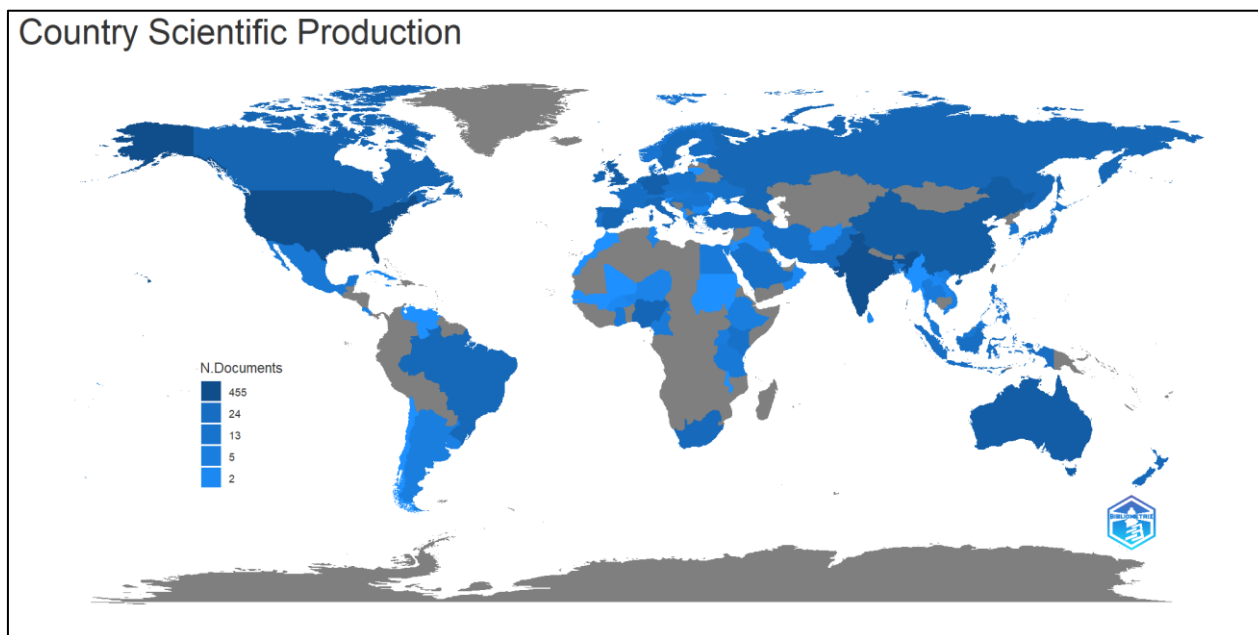
The data reflect an accelerated increase in the number of articles since the 2000s (51), peaking between 2021-2022 (65 and 59, respectively). This development suggests a significant intensification of academic interest in the topic of budgeting and sustainability over the last two decades.

The analysis of the authors' structure is an essential starting point in understanding the dynamics of scientific production in the investigated field. In total, at international level, 3,180 authors have been identified, of which only 114 have published papers individually, the rest (3,066) being involved in collective works. The total number of author publications in papers is 3,584, reflecting a sustained publication activity. Collaboration between researchers is evidenced by an average number of 3.95 co-authors per paper, while the collaboration index has a value of 3.89, signaling a strong trend towards team research. The average of 3.51 authors per paper also underlines the fact that research in this field is predominantly collective, with individual papers representing only a marginal proportion (118 papers).

These data suggest an interconnected scientific community, open to interdisciplinary and international collaboration.

| AUTHORS                              |       |
|--------------------------------------|-------|
| Authors                              | 3180  |
| Author Appearances                   | 3584  |
| Authors of single-authored documents | 114   |
| Authors of multi-authored documents  | 3066  |
| AUTHORS COLLABORATION                |       |
| Single-authored documents            | 118   |
| Documents per Author                 | 0.285 |
| Authors per Document                 | 3.51  |
| Co-Authors per Documents             | 3.95  |
| Collaboration Index                  | 3.89  |

For a better understanding of the geographical distribution of scholarly contributions, a global map of scholarly output has been generated, based on the number of papers published per country. The analysis of the geographical distribution of publications, therefore, constitutes an important element in characterizing the investigated field. It reflects the level of interest and involvement of different countries in the research on the topic.



**Figure 2. Scientific output by country**  
*Source: authors in Biblioshiny*



The data show that the United States dominates the ranking with a total of 455 publications, followed by India (324) and China (108). This concentration of output in countries with strong academic systems and significant resources indicates not only research capacity but also the prioritization of the topic at national level. Australia (104), the United Kingdom (96) and Germany (87) complete the top positions, signaling active participation from developed countries. At the same time, the presence of countries such as Nigeria (44) or Italy (41) suggests a progressive extension of interest to emerging economies, which may also reflect a regional application dimension of the research. This distribution confirms the global nature of research in the field, but also highlights a possible imbalance between world regions in terms of scientific contribution.

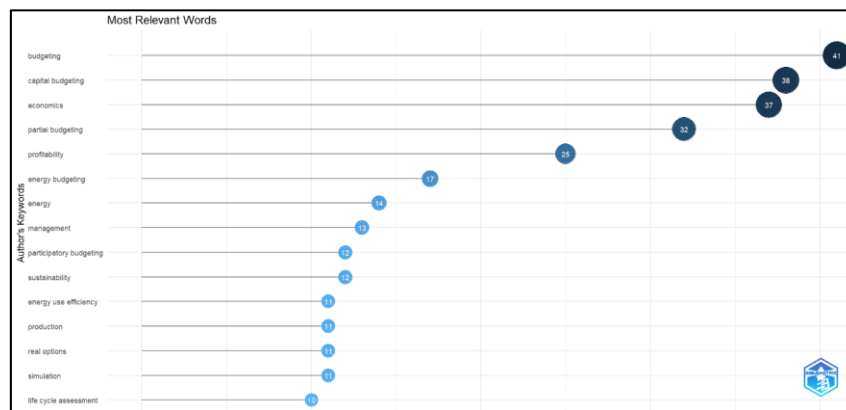
| region      | Freq |
|-------------|------|
| USA         | 455  |
| INDIA       | 324  |
| CHINA       | 108  |
| AUSTRALIA   | 104  |
| UK          | 96   |
| GERMANY     | 87   |
| CANADA      | 51   |
| NETHERLANDS | 49   |
| IRELAND     | 45   |
| SPAIN       | 45   |
| NIGERIA     | 44   |
| RUSSIA      | 43   |
| ITALY       | 41   |

The general data on the volume, sources and age of the documents included in the bibliometric analysis are presented below. Thus, the bibliometric analysis was performed on a corpus of 907 documents, published between 1975 and 2025, selected from 604 scientific sources (journals, books, chapters, etc.). This selection yielded a total of 33,846 references, reflecting a significant coverage of the literature. The average of 12.4 years since publication indicates a balance between recent and established papers, and the average number of citations per paper (19.09) confirms a notable scientific interest in the topics covered. Reported on an annual basis, each paper has on average 1.68 citations per year, suggesting moderate scientific visibility and reasonable sustainability over time. In terms of document typology, scientific articles predominate (712 articles), while publications in the form of book chapters are marginal (only 6 documents in this combination). This confirms that publication on the analyzed topic is mostly in academic journals with impact factor.

| Description                        | Results   |
|------------------------------------|-----------|
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| DOCUMENT TYPES                     |           |
| article                            | 712       |
| article; book chapter              | 6         |

After outlining the general characteristics of the corpus and the distribution of authors, it is essential to explore the thematic content of the publications, reflected by the frequency and relevance of the keywords used by the authors.

In order to identify the major research directions, an analysis of the most frequent keywords used by the authors was carried out. The results indicate that the term “budgeting” is the most present term in the literature with 41 occurrences, followed by “capital budgeting” (38) and “economics” (37). Also, terms such as “partial budgeting” (32) and “profitability” (25) reflect the interest in specific approaches to budget analysis and its link to economic performance, Figure 1. The presence of terms such as “sustainability”, “energy use efficiency” or “life cycle assessment” highlights the integration of environmental and sustainability components in recent research. Thus, the literature is built around a multidimensional theme, combining economic-financial, energy and environmental aspects.



**Figure 3. Frequency of the most relevant keywords in bibliographic articles**

*Source: developed by authors in Bibliometrix*

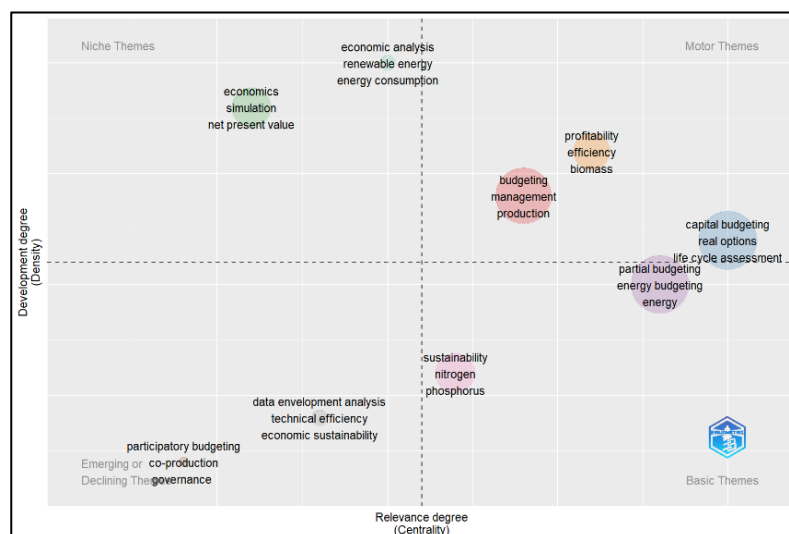
In order to identify the conceptual structure of the analyzed field and the interrelations between the frequently addressed sub-themes, a thematic map was generated based on the keywords associated with the scientific documents. This map (Figure 4) classifies the themes into four quadrants, according to two essential dimensions: centrality (relevance of the theme in the research network) and density (degree of internal development and cohesion).

In the “Motor Themes” quadrant (top right) are located the key themes with a high level of centrality and density, considered essential for the field. Here we find terms such as profitability, efficiency, biomass, as well as the cluster of budgeting, management and production, indicating that these topics are both mature and deeply embedded in the literature.

The “Basic Themes” box (bottom right) includes fundamental concepts, widely used but with lower internal cohesion. Among these are capital budgeting, partial budgeting, energy budgeting and life cycle assessment, which outline the theoretical frame of reference for research in the field.

In the “Niche Themes” area (top left), well-developed but poorly connected themes such as renewable energy, economic analysis and simulation, reflecting specialized research directions, often addressed in particular contexts.

Finally, the “Emerging or Declining Themes” quadrant (bottom left) contains terms such as participatory budgeting or governance, which may represent emerging directions that are insufficiently explored or, on the contrary, themes that are declining in interest.



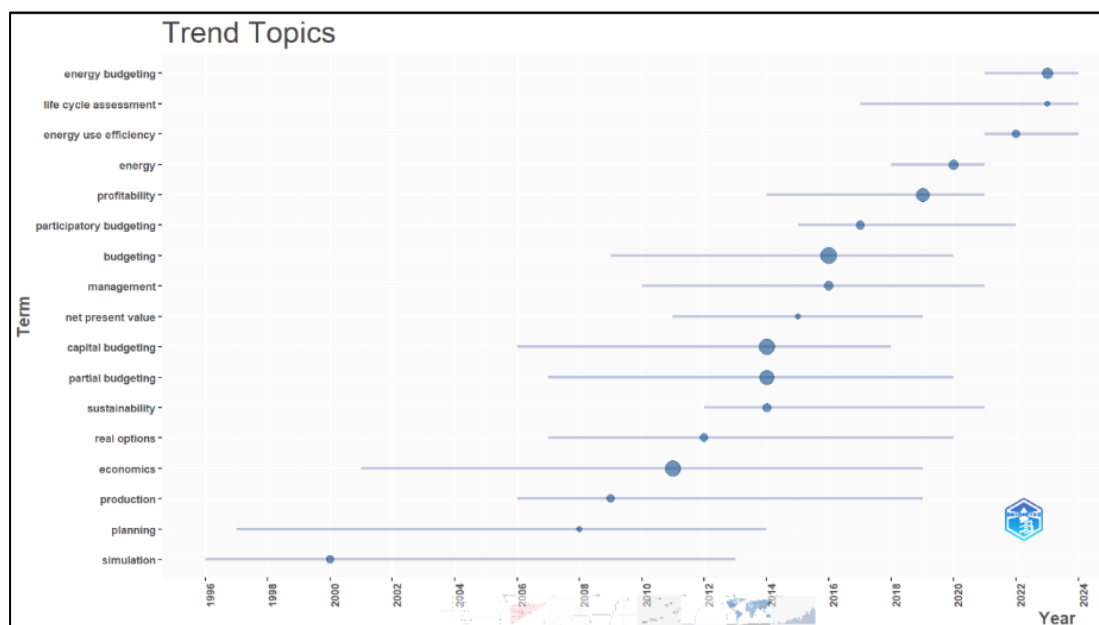
**Figure 4. Thematic keyword map: degree of relevance and development of research topics**

*Source: developed by authors in Biblioshiny*

This categorization provides an overview of how themes interrelate in the field, facilitating the identification of dominant areas, but also of gaps or opportunities for future research.

Summarizing, the bibliometric analysis highlights an ever-expanding field, marked by thematic diversity, international collaboration and a progressive orientation towards sustainability and efficiency. Although the field of budgeting and production is well-developed at the international level, the results also reveal the existence of emerging directions such as participatory budgeting, co-production and governance, which, although poorly developed in the current literature, offer valuable perspectives for future research, especially in the context of integrating participatory principles and governance into budgeting processes.

In order to track the dynamics of research themes over time, the frequency and duration of use of the most important key terms in the literature was analyzed. The analysis of trending topics provides a temporal perspective on how certain topics have evolved in the literature, reflecting their level of interest and topicality within the scientific community. This graph correlates the key terms used by the authors with the period in which they were frequently used, as well as the intensity of their use, expressed by frequency (size of dots).



**Figure 5. Evolution over time of the main research topics**

*Source: developed by authors in Bibliometrix*

Trending topics analysis provides a temporal perspective on how certain topics have evolved in the literature, reflecting their level of interest and topicality within the scientific community. This graph correlates the key terms used by authors with the period in which they have been frequently used and the intensity of their use, expressed by frequency (size of dots).

The results highlight a number of topics with a long-established tradition in research, such as budgeting, capital budgeting and partial budgeting, which remain constant over several years and have high frequencies. These can be considered as central pillars of the field, underpinning the conceptual development of the papers analyzed. On the other hand, the recent emergence and rise of topics such as energy budgeting, life cycle assessment and energy use efficiency, which mark a progressive orientation of research towards sustainability, energy efficiency and life cycle impact assessment dimensions, can be observed. These terms, concentrated in recent years, signal emerging directions with potential for future consolidation.

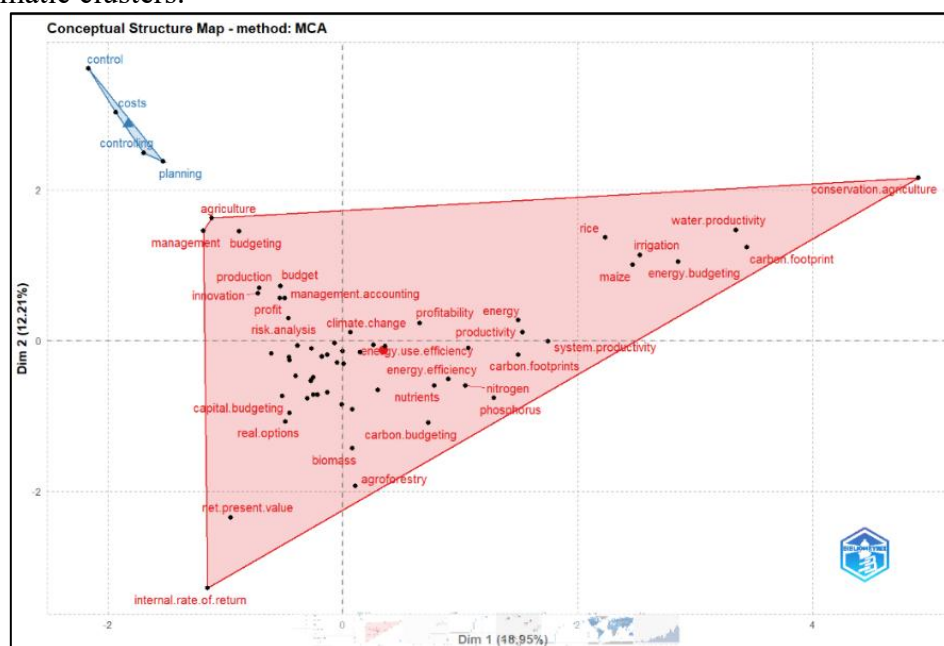
At the same time, there are a number of concepts which have had a punctual presence in the literature, such as simulation or planning, but which have not expanded over time, which could indicate either



their niche character or a gradual decline in interest. This longitudinal perspective allows not only the identification of dominant themes, but also a clear delineation of the development phases of the different research areas, supporting the orientation of future scientific investigations according to the detected trends.

If the analysis of the trending topics revealed the temporal dynamics of the topics of interest, the next step aims at exploring the conceptual relationships between them, by identifying semantic clusters generated by the co-occurrence of terms in the literature.

In this context, an analysis of the conceptual structure has been carried out using the Multiple Correspondence Analysis (MCA) method. This map positions keywords in the factor space according to the frequency with which they co-occur in the articles, thus facilitating the identification of cohesive thematic clusters.



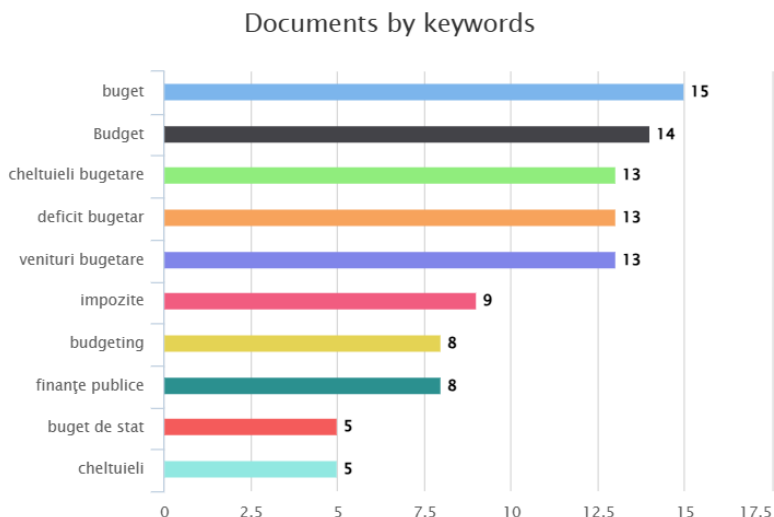
**Figure 5. Map of the conceptual structure of the analyzed literature (MCA method)**

*Source: developed by the authors in Biblioshiny*

The results indicate that there is a strong core of terms such as budgeting, management, production, production, profit and climate change, which define the dominant research directions. A clear cluster of applications in sustainable agriculture (conservation agriculture, water productivity, irrigation) emerges to the right, while a group of terms associated with energy efficiency and environmental impact (carbon budgeting, biomass, phosphorus) is visible at the bottom. The isolated group of terms control, costs, planning signals the existence of traditional themes, possibly separated from modern research axes.

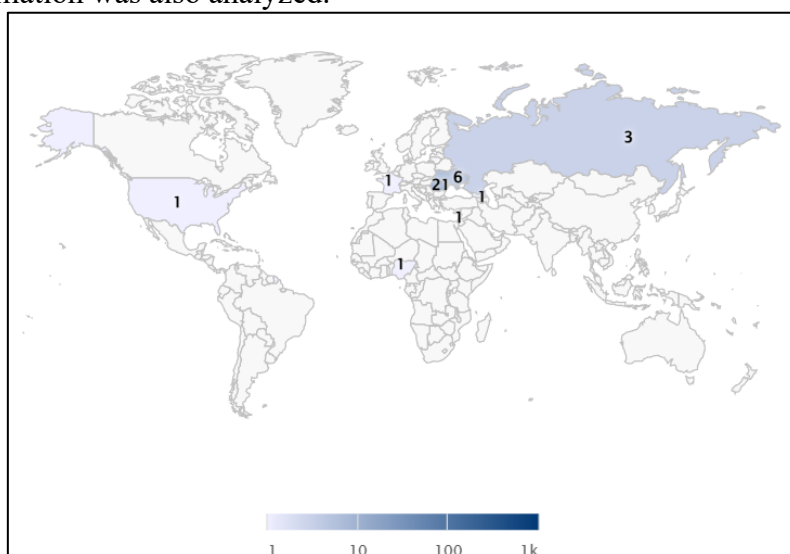
Thus, the map confirms the complexity of the field and suggests the existence of inter- and trans-disciplinary connections around the concepts of efficiency, sustainability and performance.

In addition to the international analysis, an exploration of the themes addressed in the national scientific literature was carried out, using Romanian keywords. The results indicate a predominance of the term budget (15 occurrences), followed by Budget (14) and related concepts such as budget expenditures, budget deficit and budget revenues (each with 13 occurrences). This high frequency suggests a constant concern for analyzing budget balances and public resources. Terms such as taxes, public finance and state budget complete the semantic palette, thus configuring a research agenda focused on fiscal policies and public funds management.



**Figure 6. Distribution of documents according to the keywords used in the national literature**  
*Source: authors based on IBN*

Although terms referring to budgeting are frequently used in the national literature, detailed keyword analysis does not reveal an explicit orientation towards budgeting in the manufacturing sector. Specific terms such as cost-center budgeting, budget planning in manufacturing or budget variance analysis in factories are absent, suggesting an important and untapped thematic gap in local research. To complete the overview of budgeting research, the geographical distribution of authors by country of institutional affiliation was also analyzed.



**Figure 7. Geographical distribution of authors by country of affiliation**  
*Source: authors based on IBN*

The map shows the distribution of documents by country of affiliation of the authors. Romania stands out with the highest contribution (21 documents), followed by Ukraine (6) and the Russian Federation (3). The presence of sporadic contributions from other countries (USA, Nigeria, Morocco, Morocco, France, etc., 1 each) suggests a punctual global interest, but also a regional geographical concentration of research. These data can be interpreted as an opportunity to expand international collaborations and to increase the scientific visibility of the topic.

## Conclusion

The bibliometric analysis carried out shows that the topic of budgeting is a field in continuous expansion, with a strong dynamic in the last two decades. At international level, research has focused mainly on aspects such as capital budgeting, partial budgeting, profitability and sustainability, configuring a multidimensional thematic network that combines economic-financial considerations with concerns related to energy efficiency and environmental impact.

The literature reflects a sustained scientific activity characterized by a high degree of international collaboration and a significant thematic diversification, supported by the emergence of emerging directions such as participatory budgeting or carbon budgeting. At the same time, the conceptual maps have revealed complex semantic structures in which budgeting is articulated with themes such as management, production, risk analysis and climate change.

On the other hand, the national analysis reveals a high frequency of general concepts related to budgeting and public finance, but also a significant lack of approaches applied to the manufacturing sector. Essential terms for managerial budgeting in industry, such as cost-center budgeting or budget variance analysis, are absent from the domestic corpus, indicating an important thematic gap and a valuable opportunity for future research.

In conclusion, budgeting remains a relevant and versatile field, but one that requires a closer reconnection with concrete practices in the economy, especially in the context of manufacturing enterprises, where the integration of budgeting tools can substantially contribute to optimize performance and sustainability.

## Limitations of the research

This bibliometric analysis is based exclusively on documents indexed in international and national databases, which may generate a limitation in fully capturing the "gray" literature (conference papers, industrial case studies, theses, policy reports, etc.). Also, the use of keywords may be influenced by linguistic variations (e.g. "budget" vs. "budget"), which requires some caution in interpreting the completeness of the results. Another limitation is the relatively narrow geographical concentration of authors, especially in the national literature, which may reduce the universality of the findings.

## Future research directions

On the basis of the results obtained, several relevant directions for future investigations emerge:

Extending the research to the production sector, by developing applied models of responsibility-center budgeting in correlation with the economic performance of manufacturing enterprises;

International comparative approach, by linking budgeting practices in different economic systems to highlight good practices transferable to the regional context;

Exploring emerging themes underdeveloped in the national literature, such as participatory budgeting, carbon budgeting or economic governance, which offer significant openings in the context of sustainability and resource efficiency;

The integration of artificial intelligence and digital tools in budget planning and decision analysis processes, a growing direction in the international literature but insufficiently explored in the national space;

Combined quantitative-qualitative analyses, linking bibliometric data with empirical research (case studies, interviews, enterprise surveys), to validate the applicability and real impact of budget tools on organizational performance.

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