Introduction 9

1. **Operational budgeting in theory and practice 15**
   1. Operational budget and budgeting in a company’s management system 15
   2. Directions of empirical research in operational budgeting around the world 22
      1. The degree of operational budgeting diffusion 22
      2. The role and function of operational budgeting 23
         1. Planning by means of operational budgeting – research 24
         2. The function of control by means of operational budgeting – research 25
         3. Performing other functions by means of operational budgeting – research 26
      3. Criticism of traditional operational budgeting and alternative approaches 27
      4. The future approach of companies to operational budgeting 31
   3. Directions of empirical research on operational budgeting in Poland 32
2. **A model for assessing the implementation of operational budgeting 35**
   1. The DeLone and McLean model of information systems success 35
   2. A model for assessing the implementation of operational budgeting 41
      1. Preliminary assumptions 41
      2. Defining and measuring the variables 42
         1. System Quality 42
         2. Information quality 43
         3. System use 45
         4. User satisfaction 46
         5. Individual and organizational benefits 47
      3. Relationships and links between variables 49
   3. Design of the empirical research 53
3. **Dimensions of operational budgeting assessment in the light of the questionnaire research 59**
   1. General characteristics of the respondents and their companies 59
      1. General characteristics of the respondents 59
      2. General characteristics of the companies 62
      3. Characteristics of operational budgeting 63
   2. Dimensions of operational budgeting use 67
      1. The use of operational budgeting 67
      2. User satisfaction 72
      3. Individual impact 77
      4. Organizational impact 81
4. **Assessment of the use of operational budgeting and the factors that condition it in the light of the questionnaire research 85**
   1. Assessment of the use of operational budgeting 85
   2. Analysis of the determinants that condition the assessment of the use of operational budgeting 88
      1. The quality of operational budgeting 88
      2. The quality of information generated by an operational budgeting system 91
   3. Verification of the model for assessing operational budgeting use 94

Conclusion 103

References 107

Appendix 125

List of Equations 131

List of Figures 133

List of Tables 135