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**Abstract**

Budgeting?i.e. the decision on the level of expenditures and on the repartition of resources among organizational subunits?can be conceived as a critical organizational process, which is closely related to key choices concerning strategic priorities and to resources acquisition strategies. Overall, it is increasingly being recognized as one of the central places where steering and governance take place, and where higher education institutions are supposed to take initiative. Accordingly, this paper pursues two aims: first, it provides a review of existing studies about budgeting in higher education, according to the literature on changes in its organizational characteristics, and with a focus on approaches from Organizational Theory and Sociology. Second, it identifies some future directions of research, thus easing the integration of these two bodies of literature. This integration may help in providing researchers with a deeper understanding of the current functioning of budgeting processes,

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their variations across higher education institutions and countries, as well as their implications for organizational behavior. (HRK / Abstract übernommen) Lepori, Benedetto, E-Mail: [blepori@usi.ch](mailto:blepori@usi.ch)