

THE SKILL OF BUDGETING AND FINANCIAL MANAGEMENT OF DEVELOPMENT IN EDUCATION

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Abstract: Given the wave of changes nowadays, the attention of educational managers should be inevitably drawn to the created changes in Education and mentioning some of new challenges and paradigms, the main core of perception and coping with these paradigms and challenges should be investigated in the major and important field of management development under the shadow of appropriate budgeting. The main goal of this study is to investigate effective factors on budgeting and financial management in Education Ministry. The current study is qualitative in terms of goal and in terms of collecting data, the used method in this paper is a mix of library methods and based on reviewing research literature and use of the ideas of elites familiar with research subject. At the beginning of this study, 34 components were extracted given the research literature and then using Delphi method with university professors and elites, the mentioned components were sieved and minimized to 29 components. After analyzing these components, the findings based on the obtained theories showed that determining measurement evaluative goals, revision, evaluating and reporting the results, developing operational programs, institutionalizing the correct method of using resources, the existence of strategic planning, proposing a basis for more accountability are the factors, having the highest mean so the managers of Education Ministry are recommended to improve and promote the level of financial activities through concentrating on these indicators.

Keywords: Budgeting, Financial Management, Education, Skill, Educational Managers.

1. INTRODUCTION

Budget is the most important financial document of the country, based on defining article 1 of general calculations law, the budget of whole country is annual financial program of the government, predicting the incomes and other resources of supplying credit and providing the costs of operational implementation which leads to realization of legal policies and goals (Ezzati, 2013; 156-157: 2013). In this law, the government consists of central government, companies and state banks. By this definition, budgeting is predicting the financial resources in the form of missions and tasks of government. In this concept, the organizational sustainability of government, performances and goals become legal and hence;

allocation of credit to executive systems refers to ensuring the activities, providing the legal goals (Panahi, 2014: 74-88). Moreover, budget should create a particular cohesion between financial resources and human behavior to realize the goals. Leading organizational activities requires spending the resources and costs, without which no goal can be realized and no management is reliable (Sadr, 2012: 32-37). The lack of balance in developing the structures if a country will be followed by particular problems such as social, economic duality. These problems lead to educational, technological, financial, sectional, regional duality. These dualities have been emphasized by economists and sociologists that to achieve sustainable development, the macro planners and policy makers of the

country should provide and set long-term, mid-term and short-term development programs aiming to reduce and eliminate these dualities. Given this important issue and studying the main goals and principles of Islamic Republic of Iran, holding social justice especially educational one among different educational and regional levels is of the most important cores of macro programs of development in the country (Ghodrati et. al., 2011: 1-15).

Since Education is one important components of acculturation of the society so it is of a great importance in comprehensive growth of each country. therefore, budgeting and recognizing important components in this era is of necessities so this study is conducted aiming to recognize and categorize effective factors on budgeting and financial management in Education Ministry.

2. THE IMPORTANCE AND NECESSITY OF THE STUDY

When public Education and balanced accessibility to educational opportunities are discussed, the role and position of this section in development should be noted because the difference of public Education section with many other sections is that Education has a very effective role in development as the main consisting component of human capital. The pivotal role, affecting all macro policies of planning and relationship between sections and manner of resource allocation. Budget is financial reflection of all executive programs and operations of the organization and based upon this perspective, the reflection of a set of problems related to organization or society management can be seen from budget and investigated through analyzing its financial and operational relations. The system of appropriate budgeting causes periodic planning, improvement of coordination and relationship and provide a proper framework to control, measure and evaluate the performance of personnel and unit activities towards organization goals (Ebrahimi et. al., 2009: 89-94). Since our country has economic and social planning, annual budgets should be a part of mid-tem program and be set and executed in operational, credit and timing conformities with program predictions and also be along with the goals of program. According to the experts of development, the most notable path for modifying economic structure is

correcting budgeting system. The security of ownership rights, reducing exchange cost and law sovereignty have been always mentioned in development literature as the most important prerequisites. Hence; financial discipline in executive systems and obeying the law by government properly contributes the stability of macroeconomics and the growth of national economy otherwise the government will abuse its exclusive status and violating the ownership rights of citizens, it reduces production motives. Reviewing historical procedure of budget shows that in the late 20th century and early 21st one, the industrial countries and some developing ones have replaced traditional budgeting with operational budgeting to have more financial discipline and success in achieving their goals. In Iran also in the mid-80th century and based on the law of fourth development program, traditional budgeting should be replaced with operational one but after more than one decade, the government has not been still able to take effective steps in this case. Since providing financial plans and budget related to each unit is considered as an important tool for management, coordination, control and evaluation of a system, to design and rebuild the system of Education budgeting for reducing and eliminating the inequalities of educational opportunities or changing Education budgeting system, the effective components will be investigated in this study. To synchronize Education system of our country with global developments and coping with globalization, expansion of communicational and informational technologies, the competitiveness of education and so on, the powerful executive mechanism that can be effective is establishing accountability system and modifying budgeting system. Given that previous methods of education budgeting system in our country isn't based on accountability and previous mechanisms doesn't have the feature of responsive policy-making and previous mechanisms don't provide the possibility of independence and accountability of educational units to the needs of society, participation of all agents in decision making, promoting efficacy and creating sufficient motive for taking advantage of all opportunities and educational, research capacities, the main solution in optimization should be sought in budgeting system. Hence; the effective factors on budgeting and financial management in Education Ministry will be investigated in this study.

3. RESEARCH QUESTION

The main question of this study raised so that what are the effective factors on budgeting and financial management in Education Ministry?

4. THEORETICAL PRINCIPLES AND RESEARCH LITERATURE

4.1. Investigation and Explaining the Concept

Beget is an old French word and used to be referred to leather bag, in which cash used to be kept. Hence; the leather bag, containing the bill of costs and incomes of England's government and British Finance Minister used to take it to the parliament and take them out of bag and propose to the parliament to be approved, was known as budget in England. The meaning of budget was changed gradually from bag to its contents. Later, when the mentioned bills were gradually embedded in a unite bill, it was called budget in England and France and also used in other countries (Azar et. al., 2012: 47-51).

As the financial statement of government, budget is the most important governmental document which contributes governmental systems to achieve the goals of vision document and development program of the country as well as conducting its tasks effectively. The major concepts of budget: there are two main concepts in budget which include theoretical or public concept: in the theoretical or public concept of budget, it is a kind of prediction that is predicting financial movements. Financial movements are the same interactional relationship between income and cost in a determined period and vice versa. The practical or particular concept of budget, in this concept the related activities to public concept of budget is investigated. The studies show that there is a logic and irrefragible relationship between two public and particular concepts of budget.

Budget has passed three evolutionary stages up to now, including political tools: controlling and supervising governments are discussed in this stage. Financial economy tools: guiding and leading economic systems are discussed here. In fact, budget is the most important leverage, based on which the economic programs of government are predicted and set. Management-program tools: in this stage the development and compatibility with

rapid developments and changes of social environment has been discussed (Babajani et. al., 2011: 56).

Budgeting is known as "the process of allocating the limited resources to the unlimited demands". The set of attempts, allocated to developing budget and resources, is for maximal use of resources, that aren't usually sufficient and rare economically. The organizations usually require budgeting due to three major reasons:

1. Showing financial concept of programs
2. Introducing the required resources of implementing programs
3. Obtaining the criteria of evaluation, monitoring and controlling the results, compared to the programs

Budgeting method, is already used in governmental organizations, is a mix of traditional and program budgeting which doesn't provide the results of credits and the effectiveness rate of programs and it also has short-term horizon and leads to the limitation of management authority in controlling the costs and monitoring the implementation of each unit.

4.2. Research Literature and Introducing the Success Factors, Explaining The Success Factors

In the paper of operational budgeting requirements in higher education system of the country, Gholizadeh, Kohanruz (2015) identified five effective factors in this case, including management factors, environmental factors, humanistic factors, technical, procedural and structural factors.

Hozouri et. al., (2011) identified the requirements of establishing operational budgeting in Medicine Universities. The obtained results of this study showed that environmental, organizational and individual factors is of the requirements of budgeting and all of requirements are of a great importance for establishing budgeting. Sadrhaghghi et. al., (2012) conducted a study subjected to "effective factors on budgeting". To this end, the effective factors were defined through mixing two theories of SHAH model and management model theory in three environmental, organizational and individual factors and also to analyze data related to the

questionnaire, TOPSIS method was employed. Finally, based on the obtained information, individual factors have the least effect on budgeting in the study universities and environmental and organizational factors are respectively in next priorities.

Azar et. al., (2012) did a research as “prioritizing the effective factors on operational budgeting and for analyzing data, they used TOPSIS method. In this method, “the agreement of three forces of legislative, executive and judiciary forces in operational budgeting” has been known as the first and most important factor in operational budgeting in the study company (Telecommunication company of East Azarbaijan) with the maximum score among 53 environmental, executive and control factors.

Natali et. al., (2010) investigated the role of budgeting in uncertainty and flexibility conditions of management with the mentioned conditions.

Lu et. al., (2011) have investigated the content of performance budgeting law and its relationship with executive quality of operational budgeting system. The results of their study showed that the law of performance budgeting, including detained instructions about development, reporting and using performance data, leads to stronger use of performance budgeting system in USA.

By investigating and revising the similar national and international; studies, 34 indicators were selected as the effective factors on budgeting and financial management in Education Ministry (refer to Table 1).

Table 1
The extracted indicators from research literature review

| <i>S.No.</i> | <i>Indicator</i> | <i>Research reference</i> |
|--------------|--|---|
| 1 | Determining evaluable goals | Lu et. al., (2011) |
| 2 | Determining strategies | Natali et. al., (2010) |
| 3 | Developing operational programs | Azar, Adel et. al., (2012) |
| 4 | Determining the criteria of measuring performance (each activity) | Azar, Adel et. al., (2012) |
| 5 | Prioritizing and allocating the resources | Lu et. al., (2011) |
| 6 | Controlling and monitoring activity | Azar, Adel et. al., (2012) |
| 7 | Evaluation, revision, valorizing and reporting the results | Azar, Adel et. al., (2012) |
| 8 | Institutionalizing the structure and correct way of using each resource | Azar, Adel et. al., (2012) |
| 9 | Purposeful allocation of credit to the activities of each organization | Azar, Adel et. al., (2012) |
| 10 | Clarifying the way of distributing the resources | Ebrahimi, Saeid, Fardani, Saeid, Mohammad nabi, Zohreh, Valiati, Noushin (2012) |
| 11 | Operational monitoring and waiting for accessibility to the results of costs | Ahmadi, Parviz, Azar, Adel; Dadrasi, Fereydoon (2011) |
| 12 | Attention to the principle of futurism (strategic view) | Hozouri et. al., (2011) |
| 13 | Using the past experiences | Hozouri et. al., (2011) |
| 14 | The approaches of proper annual budget along with determined goals | Sadrhaghighi et. al., (2012) |
| 15 | Transparency and accuracy of income estimations | Hozouri, Mohammadjavad, Mogharrab (2012) |
| 16 | Political reception | Ebrahimi, Said, Fardani, Saeid (2013) |
| 17 | Management reception | Sadrhaghighi et. al., (2012) |
| 18 | Motivating reception | Sadrhaghighi et. al., (2012) |
| 19 | The existence of strategic plan | Babajani, Jafar; Rasouli, Mahdi (2012) |
| 20 | The existence of measurement indicators in budgeting | Hasanabadi, Mohammad, Najarsaraf, Alireza (2011) |
| 21 | Using management information system | Hasanabadi, Mohammad, Najarsaraf, Alireza (2011) |
| 22 | Measuring the effectiveness of plans and activities | Abdesabour et. al., (2010) |
| 23 | The necessity of improving planning systems | Abdesabour et. al., (2010) |

(Contd..)

| <i>S.No.</i> | <i>Indicator</i> | <i>Research reference</i> |
|--------------|--|--|
| 24 | The system of financial reporting in financial system | Babajani, Jafar; Rasouli, Mahdi (2012) |
| 25 | Relying on inter and intra sectional coordination | Babajani, Jafar; Rasouli, Mahdi (2012) |
| 26 | Clarifying the way of resource distribution | Abdesabour et. al., (2010) |
| 27 | Operational monitoring and waiting for accessibility to the results of costs | Azar et. al., (2012) |
| 28 | Correcting the system of estimating incomes and costs | Esfandari and Purmohseni (2014) |
| 29 | Creating relationship between budget and the results of performance | Azar et. al., (2012) |
| 30 | Purposeful allocation of credits to the programs and activities | Azar et. al., (2012) |
| 31 | Determining the measurable and expected results of an allocation | Azar, Adel et. al., (2012) |
| 32 | Concentrating the decision making process on the most important issues | Esfandari and Purmohseni (2014) |
| 33 | Proposing a basis for more accountability | Esfandari and Purmohseni (2014) |
| 34 | Proposing an encourager for performance management | Azar et. al., (2012) |

5. METHODOLOGY

The current study is qualitative in terms of goal and in terms of data gathering, the used method in this study is a mix of library methods based on revising research literature and using the ideas of familiar elites to research subject. Library method is usually used to study subject literature and investigate the research literature and familiarize the conducted experiences. To gather required data in this study, a mix of different methods has been used. First, using revising the research literature, the important factors according to researchers and theorists of budgeting were identified and then the quality and accuracy of measures were discussed through interviewing the elites and their changes were applied in these indicators and categories as much as possible to be able to choose the best and most important indicators for achieving the research goal. Here, Delphi method which is described in the next part is used.

6. RESEARCH FINDINGS

The discovered indicators in revising research literature according to elites are investigated in this section. To this end, Delphi method is used as follows.

(a) Delphi Method Description

Delphi method is a consulting method; this method is executed when we have reached deadened in our science. That means, the attitude of other scholars is used to be released from this deadened. Using Delphi method

majorly aims to discover the creative and reliable ideas or provide proper information for decision making. Delphi method is a structure process for collecting and categorizing available knowledge of experts and elites which is obtained through distributing the questionnaires among these people and controlled feedback of responses and received ideas.

Delphi method provides researchers with different opportunities compared to survey research method. Delphi method is used in various methods in commercial, educational and governmental systems. Necessary components of Delphi method include the process of communications, experts and feedback (Azar et. al., 2012: 56).

So after extracting 34 indicators which affect budgeting and financial management in Education Minister (related to previous stage), 5-item Likert Scale questionnaire based on these indicators was prepared and sent for target elites.

The number of Delphi panel in this study includes 12 university elites including university professors, the managers familiar with research subject. In this study, Delphi method was used in 2 turns as follows:

(b) Delphi Findings

For this turn, Kendall coordinating coefficient was obtained as 0.449, chi square 15.642 and freedoms degree 10 and significance 0.028. Therefore, given the low Kendall coordinating coefficient and significance of the

Table 3
The obtained results of first Delphi turn

| <i>S.No</i> | <i>Indicator</i> | <i>The mean of obtained scores</i> |
|-------------|--|------------------------------------|
| 1 | Determining measurable goals | 4.9867 |
| 2 | Determining strategies | 4.7458 |
| 3 | Developing operational programs | 4.9086 |
| 4 | Determining the criteria of performance measurement (each activity) | 4.6743 |
| 5 | Prioritizing and allocating the resources | 4.6233 |
| 6 | Controlling and monitoring activity | 4.8643 |
| 7 | Evaluation, revision, valorizing and reporting the results | 4.9762 |
| 8 | Institutionalizing the structure and correct way of using each resource | 4.9132 |
| 9 | Purposeful allocation of credit to the activities of each organization | 2.9675 |
| 10 | Clarifying the way of distributing the resources | 4.8756 |
| 11 | Operational monitoring and waiting for accessibility to the results of costs | 4.8965 |
| 12 | Attention to the principle of futurism (strategic view) | 4.7653 |
| 13 | Using the past experiences | 4.6892 |
| 14 | The approaches of proper annual budget along with determined goals | 4.3687 |
| 15 | Transparency and accuracy of income estimations | 4.9767 |
| 16 | Political reception | 2.8675 |
| 17 | Management reception | 4.7901 |
| 18 | Motivating reception | 4.3462 |
| 19 | The existence of strategic plan | 4.9132 |
| 20 | The existence of measurement indicators in budgeting | 4.6386 |
| 21 | Using management information system | 3.5312 |
| 22 | Measuring the effectiveness of plans and activities | 3.6438 |
| 23 | The necessity of improving planning systems | 4.0000 |
| 24 | The system of financial reporting in financial system | 4.6086 |
| 25 | Relying on inter and intra sectional coordination | 2.6943 |
| 26 | Clarifying the way of resource distribution | 2.8546 |
| 27 | Operational monitoring and waiting for accessibility to the results of costs | 3.9643 |
| 28 | Correcting the system of estimating incomes and costs | 2.6667 |
| 29 | Creating relationship between budget and the results of performance | 3.8667 |
| 30 | Purposeful allocation of credits to the programs and activities | 4.5656 |
| 31 | Determining the measurable and expected results of an allocation | 2.9233 |
| 32 | Concentrating the decision making process on the most important issues | 4.3362 |
| 33 | Proposing a basis for more accountability | 4.9152 |
| 34 | Proposing an encourager for performance management | 4.3266 |

Table 2
The number of Delphi panel members

| <i>Delphi stages</i> | <i>The number of Delphi panel</i> | <i>The distributed number</i> | <i>Gathered number</i> |
|---------------------------------|-----------------------------------|-------------------------------|------------------------|
| The first turn of Delphi model | 12 | 12 | 11 |
| The second turn of Delphi model | 11 | 11 | 10 |

Table 4
The obtained findings of the second turn of Delphi

| <i>S.No.</i> | <i>Indicator</i> | <i>The mean of obtained scores</i> |
|--------------|--|------------------------------------|
| 1 | Determining measurable goals | 4.9867 |
| 2 | Determining strategies | 4.7458 |
| 3 | Developing operational programs | 4.9086 |
| 4 | Determining the criteria of performance measurement (each activity) | 4.6743 |
| 5 | Prioritizing and allocating the resources | 4.6233 |
| 6 | Controlling and monitoring activity | 4.8643 |
| 7 | Evaluation, revision, valorizing and reporting the results | 4.9762 |
| 8 | Institutionalizing the structure and correct way of using each resource | 4.9132 |
| 9 | Clarifying the way of resource distribution | 4.8756 |
| 10 | Operational monitoring and waiting for accessibility to the results of costs | 4.8965 |
| 11 | Attention to the principle of futurism (strategic view) | 4.7653 |
| 12 | Using the past experiences | 4.6892 |
| 13 | The approaches of proper annual budget along with determined goals | 4.3687 |
| 14 | Transparency and accuracy of income estimations | 4.9767 |
| 15 | Political reception | 4.7901 |
| 16 | Motivation reception | 4.3462 |
| 17 | The existence of strategic plan | 4.9132 |
| 18 | The existence of measurement indicators in budgeting | 4.6386 |
| 19 | Using management information system | 3.5312 |
| 20 | Measuring the effectiveness of plans and activities | 3.6438 |
| 21 | The necessity of improving planning systems | 4.0000 |
| 22 | The system of financial reporting in financial system | 4.6086 |
| 23 | Monitoring the programs | 3.9643 |
| 24 | Creating relationship between budget and the results of performance | 3.8667 |
| 25 | Purposeful allocation of credits to the programs and activities | 4.5656 |
| 26 | Concentrating the decision making process on the most important issues | 4.3362 |
| 27 | Proposing a basis for more accountability | 4.9152 |
| 28 | Proposing an encourager for performance management | 4.3266 |

difference of ranks mean, there is no agreement between panel members as the results this questionnaire was investigated again. Some of indicators, the mean of which was less than 3, were eliminated which are highlighted in the table above.

For this turn, Kendall coordinating coefficient was obtained as 0.793, chi square 31.66 and freedoms degree 10 and significance 0.110. therefore, given the high Kendall coordinating coefficient and insignificance of the difference of ranks mean, there is an agreement between panel members as the results the obtained indicators was confirmed according to the elites.

7. DISCUSSION AND CONCLUSION OF STUDY

Budget is the Achilles' heels of Education and till there is no required resource for this, no success can be imagined and so budget is of the main subjects which needs to be entered in all its fields. The budget structure of governmental organizations is now very costly and it doesn't real resources from unreal ones. In the common budgeting method in Iran governmental systems, the maintenance of costs limit is discussed that is each system considers the cost of its current year and then without evaluating its performance and knowing how

much the real cost of each unit of good production or service is, considering the inflation rate in the country and other probable variables in the costs, they add a percentage to the incomes and costs of current year and propose it to government as the prediction of future year. Moreover, in the budget of Iran governmental systems, their survival is discussed not real necessities of society. Identifying effective factors on budgeting in Education should be besides the factors such as strong management and personnel motivation in the employees, expertise working group, providing the report of primary recognition of each situation, determining the missions, the expectations for next fiscal period and the programs of developing activities in Education. One of necessities of modifying economic structure of Education is modifying budgeting and resource distribution methods. Since the purposeful allocation of credit to the activities of each organization can provide the possibility of operational monitoring and waiting for accessibility to the results of costs as well as clarification of resource distribution, using proper budgeting method will be an effective step to increase the efficacy and effectiveness of credits. To realize such case, major modifications need to be done in governmental accounting and budgeting. Therefore, more interaction and political commitment towards budget structure correction by monitoring organization including legislative, executive and judiciary forces and the organization of management and planning of the country need to be done. This question was raised in this study that what the effective factors on budgeting and financial management are in the Education Ministry. To identify the effective factors on budgeting and financial management, after studying the papers and books, conducted in this field, 34 components were identified and following that, using Likert scale and interviewing the elites of research, 28 indicators were selected for categorizing based on elites. Within this, based on acquired comments, determining measurable goals of evaluation, revision, evaluation and reporting the results, developing operational programs, institutionalizing the correct structure and method of using resources, the existence of strategic planning, proposing a basis for more accountability are the factors which have the highest mean and so the managers are recommended to improve and promote the level of activities concentrating on these indicators.

8. THE SUGGESTIONS FOR FUTURE STUDIES

1. Investigating the challenges which macro financial management faces in Education.
2. The relationship between effective factors on budgeting and financial management in Education Ministry and the aspects of education growth.
3. Investigating the relationship between the effective factors on budgeting and financial management in Education Ministry and related performance.

9. THE LIMITATIONS OF STUDY

1. The related limitation to external validity to research model.
2. The qualitative study which usually affects the generalizability of research results.
3. Lack of satisfaction and responsiveness of some managers to the questionnaires.

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