

## عنوان مقاله:

Identify and prioritize the factors affecting fiscal discipline in Municipalities

## محل انتشار:

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## خلاصه مقاله:

**BACKGROUND AND OBJECTIVES:** Global events in recent months, such as the (COVID-۱۹) pandemic, have put pressures on the public budget Especially in municipalities that have made it more difficult to understand and measure. Meanwhile, Fiscal discipline as one of the most basic concepts of optimal management of resources and expenditures requires purposeful research and in this regard, the present study was conducted to identify and ranking the factors affecting the fiscal discipline of Municipalities to improve financial aspects of urban management. **METHODS:** In this research, the mixed exploratory approach has been used so that the qualitative method has played an exploratory role and the quantitative method has played a confirmatory role. Also, in the qualitative stage, the Meta-Synthesis Method and in the quantitative stage, the Shannon entropy method have been used to ranking the factors. **FINDINGS:** By reviewing ۳۴ studies out of ۱۱۴ initial studies, researchers identified ۱۴ indicators and ۱۱۰ codes as factors affecting the Fiscal discipline of Municipalities mentioned in various studies during the years ۲۰۰۰ to early ۲۰۲۱; Identified and categorized in the form of four balanced scorecard (BSC) perspectives. **CONCLUSION:** The results of this research, in addition to the richness of the literature on the concept of fiscal discipline, assist municipalities in managing fiscal discipline and supervisory institutions in assessments by providing a categorized checklist of factors.

## کلمات کلیدی:

Balanced Scorecard (BSC), Fiscal discipline, Municipalities, Meta-synthesis

## لینک ثابت مقاله در پایگاه سیویلیکا:

<https://civilica.com/doc/1532471>

