

عنوان مقاله:

Ranking of Iranian executive agencies using audit court budget split indexes and data envelopment analysis

محل انتشار:

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خلاصه مقاله:

One of the critical concerns in the audit court is to study budgetary deviations of the executive organizations. Audit court seeks methods to evaluations the executive organizations based on their budget deviations. The aim of this study is to rank executive agencies aimed at the improvement of their performance. We use a ranking method based on data envelopment analysis that can simultaneously use multi-indexes for ranking and we use budget split indexes of the audit court for ranking of executive organizations. The results enable managers to identify the best and worst executive agencies based on the considered indexes of the budget split of the audit court. The objectives of this paper are to investigate which executive organizations have more budget deviations. Any organization that had a lower rank shows that it has based on the indexes under evaluation more deviation. To study the performance process of each of the executive agencies, we collected data for two years and analyzed the performance of the executive agencies during these two years.

کلمات کلیدی:

Data Envelopment Analysis, Ranking, Audit Court, Executive Agency

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