

عنوان مقاله:

Investigating Factors Influencing Activity-Based Budgeting on Performance of Universities and Institutions of Higher Education

محل انتشار:

دومین کنفرانس تحقیقات کاربردی علوم انسانی در مدیریت، مهندسی صنایع، اقتصاد و حسابداری (سال: 1402)

تعداد صفحات اصل مقاله: 8

نویسندگان:

Soudeh Kheyri - MA of accounting, Besat Institute of Higher Education, Kerman, Iran

Esmail Akhlaghi Yazdinejad - PhD, Associate professor of accounting, University of Hormozgan, BandarAbbas, Iran

خلاصه مقاله:

The main purpose of this research is to investigate the effect of activity-based budgeting on the performance of universities and institutes of higher education in Kerman province. To achieve this goal, a written questionnaire whose validity and reliability were tested was used. In fact, using a written questionnaire, the opinions of staffs of universities and institutes of higher education in Kerman province were investigated. The results of statistical tests of research hypotheses showed that all three factors of empowerment, legitimacy and acceptability are effective factors in the performance of activity based budgeting in universities and institutes of higher education in Kerman province and environmental factors, organizational and managerial factors. And individual and human factors are barriers to .implementation based on the activities of universities and institutes of higher education in Kerman province

کلمات کلیدی:

Activity-Based Budgeting, Performance, Obstacles to Activity-Based Budgeting

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