

عنوان مقاله:

The Investigation of the Impediments and Difficulties for the Improvement of Budgeting System of Education Ministry of Zanjan Province

محل انتشار:

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خلاصه مقاله:

This research has investigated the effective factors and impediments for the improvement of the budgeting system by the application of Dr. Mirzaee Ahrijani's three branch model in the Education department of Zanjan Province. Research hypotheses include human, structural and environmental impediments which are effective in the improvement of the operational budgeting. In order to investigate the research hypotheses, the required data were gathered through the distribution of the questionnaires among all the budgeting staffs, accountant, financial assistants, schools accountants, the financial-controller agents and the heads of the offices of the Education department in Zanjan province. Then, the gathered data were analyzed by T-test, Friedman and Variance analysis. Tests and analyses relating to hypotheses of this research led to this conclusion that each of human, structural and environmental factors are impediments in the establishment of the operational budgeting system in the Education department of Zanjan province. Results indicate that human, structural and environmental factors have the highest effects on the lack of the improvement of the budgeting system toward being operational respectively.

کلمات کلیدی:

Operational Budgeting; Education; Impediments and difficulties

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