

عنوان مقاله:

The Feasibility study of Operating Budgeting in Isfahan University of Medical Science Base on Shah Model

محل انتشار:

کنفرانس بین المللی اقتصاد، حسابداری، مدیریت و علوم اجتماعی (سال: 1393)

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خلاصه مقاله:

The demand to presentation of services with high quality, the pressure for responsibility and performance transparency, the need to decrease current expenses and increase efficiency, cause to management notice to operating budgeting. So, the feasibility study of operating budgeting in Isfahan University of Medical Science is goal that has been investigated in this article. This article is descriptive-survey research and its output is application program. The statistic society of this article includes financial and budget managers, financial and budget assistants in faculties and vice canceller of management development resource management that have been this responsibilities in 1392. For collecting of information are used library studying and survey methods that in are used questionnaire. We used Inferential statistical method for data analyzing as t-test and Kruskal – Wallis tests with 18 Spss. The results show that there is needful ability for operating budget implementation in 3 dimensions (as performance evaluation, human and technical ability) and authority of three dimensions such as lawful, procedural and organizational authority. Also, there are suitable terms about three dimensions acceptance (as political, managerial and motivational acceptance).

کلمات کلیدی:

operating budgeting, ability, authority, acceptance, Isfahan University of Medical Sciences

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