



Identification and ranking of effective factors on operational budgeting of Municipality of Golestan province

Hassan Naseri¹ and Mohammad Reza Hosseini^{2*}

*1*Department of Management and Accounting, Aliabad katoul Branch, Islamic Azad University, Aliabad Katoul, Iran

*2*Department of Management and Accounting, Aliabad katoul Branch, Islamic Azad University, Aliabad Katoul, Iran,

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ABSTRACT

The purpose of this study was to identify and rank the factors affecting the operational budgeting of Municipality of Golestan province. The research method used is a descriptive, survey-correlation type. The research data were collected by library and field method and the instrument used was a researcher-made questionnaire. The reliability of the questionnaire was confirmed by Cronbach's alpha method and the validity of the tool was confirmed by the content method. The AHP test was also used to analyze the data using Expert Choice and Excel software. The results show that among all components of existing software tools with a relative weight of 0.182 in the first place, priority was given.

Keyword:

Operational Budgeting,
Facility Factors,
Educational Factors, Skill
Factors

* Corresponding author: **Mohammad Reza Hosseini**

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Introduction

Budgeting is considered as a "resource allocation process limited to unlimited needs." The total effort that is spent on budgeting and allocating resources is to "maximize" resources that are usually not sufficiently adequate, and so-called "scarce" economies. Therefore, in order to achieve "desirable goals" it is necessary to use some of the limited resources that can be used to convert the total resources into money with minimal cost, to maximize the use of budget goals and strategies as financial phrases. They bring the program and control their progress. Organizations require three major reasons for budgeting: - (Bushee, b. 2009). The concept of budget, in keeping with the evolution of states and the complexity of the tasks of the state, is transformed and developed, this development can be divided into four distinct stages. In the first phase, which was almost from 1920 to 1935, the main emphasis was put on establishing a system that was sufficient to control costs, and cost accounting and linkage between accounting and budget.

The second phase, which shows the development of its operational budget, was the use of budget as a financial management tool, and it appeared in the reform of the proper structure, improvement of management and work measurement programs, and emphasized on the budget that the activities and activities of the organization (Diamond, Jack. 2002).

The third phase, linking the budget and the program, began as a benchmark for analyzing economic well-being and focused on advances in decision making and information technology. The fourth stage was created due to the complexity of the organization's environment and resulted in the use of a zero-based budget as A tool for strategic planning (Shalifar, 2011).

The budget is a vital asset to the government, because the government does all its financial activities, including income and expenses, to implement its various programs within the framework of the budget law, so that the budget is the mirror of the full view of all government programs and activities, and Plays a very important role in national economic development (Young, R, D,2003).

With the development of government functions and the rapid increase of government spending and its link with the general state of the country's economy, spending control has lost its importance and the need for improvement in public planning, control and management systems has been raised to enable decision makers to see Has found a wider range of information about the results of the operations and the costs of implementing the activities. This has led governments to pay attention to the economy, efficiency and effectiveness of government resources, in other words, the government's financial management. In this regard, the issue not only raised the need to improve existing budgeting procedures and procedures for enhancing the coordination of the system, Instead, he added a new dimension to decision-making in public financial management and management, an operational budgeting system, and a plan for reviewing and evaluating the management of government activities. The features and the way of distinguishing this system from the traditional budget system were to emphasize the goals, results and resources of each cost item and find the answer

to the question of which revenues are spent for (Javadian, 2011).

The necessity of reforming the economic structure in municipalities is to reform the methods of budgeting and distribution of its resources. Since the goal-oriented assignment of credit to our own activities can, while clarifying the distribution of resources, The feasibility of operational monitoring and the expectation of access to cost results, the use of the operational budgeting method will be an effective step in increasing the efficiency and effectiveness of the credits (Pablo Fernandez, 2010).

Regarding the growing movement in the provision of public sector services, including municipalities, the reform of the budgeting process is based on cross-sectoral and outsourced coordination, including the objectives of the Office for the Planning of Financial Resources and Budget And this will only be possible in the context of interacting and creating a common language of planning and budgeting in the budgeting process. In this case, we are considering the necessities and benefits associated with the operational budget, Providing a platform of cooperation and collaboration of the subunit units of the municipalities in achieving a suitable method of distribution of credit. The main question of this research is, what is the ranking of effective factors on the operational budgeting of the municipalities of Golestan province?

Background research

- Susan Yeganeh (2012) identified the barriers and difficulties in establishing the operational budgeting system in the executive agencies of the country. The main objective of this research is to identify and explain the barriers and difficulties of implementing the operational budgeting system in the executive agencies of the country through an opinion poll from financial and operational budgeting experts. The results of the research show that the experts said that the operational budgeting system did not succeed in practice. These experts consider three categories of behavioral, structural and environmental factors effective in not establishing an operational budgeting system, among which behavioral factors play a more important role.

- Shahi (2013), in a research entitled "A Comparison of the Operational Budgeting Process with Budgeting in Years in the National Registry Organization." In this study, the results of the operational budgeting process from 2006 to 2008 with traditional budgeting during the years 2003-2005 in the country's civil registration organization have been discussed and compared to the traditional operational budgeting method. The data gathering tool in this research has been based on available documents and documents contained in the tables of the agreements of the provincial units of the Civil Registration Organization with the provincial units of the Management and Planning Organization in the provinces. After collecting agreements and extracting data, using Excel and Spss software, the research hypotheses were analyzed according to the amounts of credit, statistical analysis and test. The results showed that there is no difference between the traditional budgeting process and the operational budgeting, and the budgeting of the devices is based on bargaining. The results showed that there is no difference between the traditional

budgeting process and the operational budgeting, and the budgeting of the devices is based on bargaining.

- Khadamipour and Zeinali (2011), in their article "The Budgeting System Based on Performance and Its Impact on Performance and Responsibility of Government Accountability," stated that among the goals for implementing the operational budgeting system, The objective of accountability creates a stronger basis for determining its success relative to budget allocations. Operational budgeting is the direct link between performance information and increased efficiency and service quality. The operational budgeting system, through the use of comprehensive quality management and cost reduction, as well as increased consumer satisfaction, improves government performance and, in fact, will result in more efficient utilization of the resources of the organization And managers can use the resources available to achieve the expected budget outcomes more effectively.

- Babajani (2012), in an article entitled "Theoretical and Legal Analysis of the New Strategic Approach for Budget 2008 from Respect Responsibility", stated that despite the tremendous changes that have taken place in accounting systems in the past two decades, The financial reporting of the public sector in developed countries and many developing countries has taken place; there has been no effective action by the responsible institutions to bring about a change in the government's accounting system.

In my opinion, entering the process of transformation in the "budgeting system" and "accounting and financial reporting system" requires, first of all, a proper understanding of the role and importance of these two systems in the public accountability process. The role and importance of the annual budget as the scope and scope of accountability of the financial and operational responsibility of the government and the unique role of accounting and financial reporting as one of the main tools and the importance of realizing and improving the level of these two responsibilities, For officials, the policy makers and institutions responsible for the financial and budgetary affairs of the country have become clear and, in general, will become such officials.

Research questions

- 1- Ranking of effective factors on operational budgeting in Municipality of Golestan include: Operational budgeting training, Operational Budgeting Skills and Operational Budgeting Opportunities?
2. What is the ranking of factors affecting the operational budgeting of Golestan municipalities under the training component?
3. What are the factors influencing the operational budgeting of Golestan municipality under the condition of factors?
4. What is the ranking of factors affecting the operational budgeting of Golestan municipalities under the operating skill class?

Research Methodology

Type of research method

This research is, in terms of its nature and purpose, of the type of applied research. An applied research is an attempt to address a problem and scientific problem that exists in the real world (Khaki, 1382: 94). And in terms of collecting data, a descriptive survey is a type of survey.

Statistical population and sample size

The statistical society consists of all elements and individuals who have one or more common attributes on a given geographical scale (global or regional) (Hafeznia, 2005). Statistical population and sample size The statistical society consists of all elements and individuals who have one or more common attributes on a given geographical scale (global or regional) (Hafeznia, 2005).

In this research, the target population is experts in the field of financial and financial affairs of the municipality in Golestan province and the sample size of the experts of the municipalities of Golestan province is 92 people.

Method of data collection

The method of data collection was carried out in two ways: library and field studies. In the present study, both methods have been used, the library method for preparing the research background, achieving the theoretical framework and identifying the variables, etc. Finally, the analysis of the results of the hypothesis testing is required as a necessity. Fields of study that are more popular are: a questionnaire, an interview method, a method for observing and reviewing documents (Hafeznia, 1392).

To use the field method in this study, a questionnaire has been used based on the type of research.

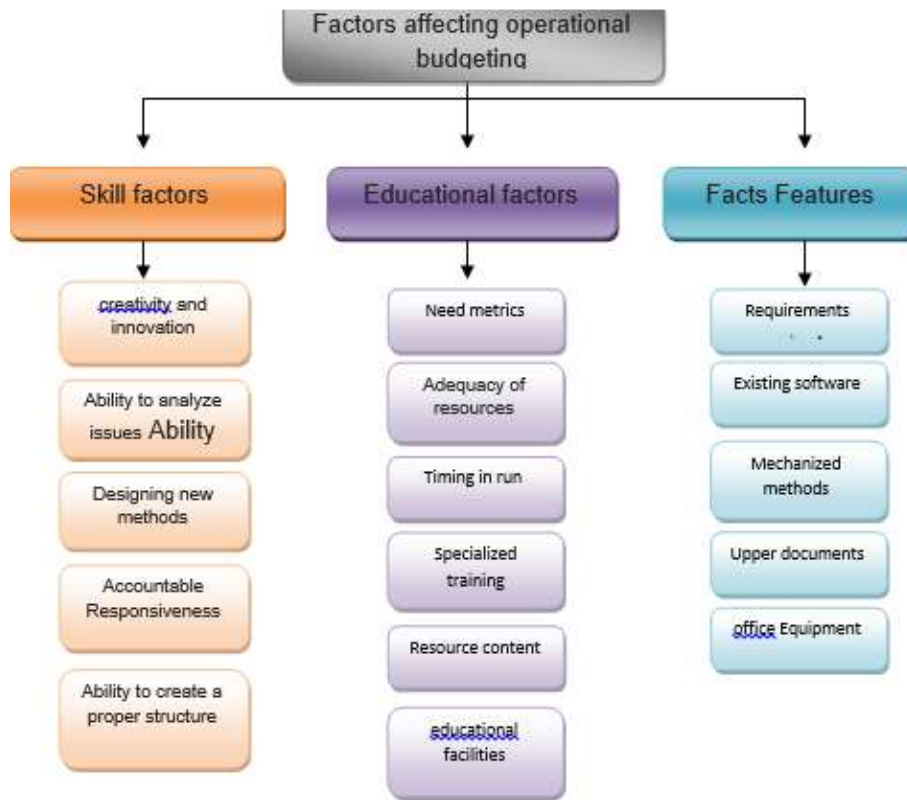
Information gathering tool

In this research, the standard questionnaire of AHP is used as a research tool in relation to the subject matter and the survey method.

Information analysis method

The method of analyzing data and information in this research is as follows: Using hierarchical analysis method, the weight of the criteria for measuring the operational budgeting of the municipalities of Golestan province is determined and finally, the three components are discussed. The calculations were performed using the AHP method using Excel software.

Conceptual model of research



The ranking of effective factors on operational budgeting based on AHP hierarchical analysis method

main factors	Weight of the main factors	Sub-factors	Local weight sub-agents	The final weight	Rank (priority)
A	0.484	A1	0.270	0.130	2
		A2	0.377	0.182	1
		A3	0.197	0.095	4
		A4	0.091	0.043	8
		A5	0.065	0.031	12
B	0.195	B1	0.204	0.040	10
		B2	0.076	0.014	16
		B3	0.227	0.044	7
		B4	0.149	0.030	13
		B5	0.126	0.025	14
		B6	0.217	0.042	9
C	0.321	C1	0.269	0.086	5
		C2	0.075	0.024	15
		C3	0.360	0.115	3
		C4	0.116	0.037	11
		C5	0.180	0.057	6

Analysis results:

The results of the analysis of the calculated table indicate that the existing software firm with a relative weight of 0.182 was ranked first and then the budget requirements of the municipalities with a relative weight of 0.130 in the second rank And the design of new methods with relative

weight of 0.115 in the third rank and the mechanization of methods with relative weight of 0.095 in the fourth rank and creativity and innovation with a relative weight of 0.086 in fifth rank And the ability to construct a structure with a relative weight of 0.057 in the sixth rank and the timing of the run with a relative weight of 0.044 in the seventh rank

and top documents with a relative weight of 0.043 in the eighth grade and educational facilities with a relative weight of 0.042 in the ninth rank

And the need for a relative weight of 0.040 was tenth and accountable with a relative weight of 0.037 in the eleventh rank and office equipment with a relative weight of 0.031 in the 12th rank and specialized training with a relative weight of 0.030 in the thirteenth rank And the content of the resources with a relative weight of 0.025 was in the 14th place and the rank and file with a relative weight of 0.024 at the fifteenth rank and the adequacy of resources with a relative weight of 0.014 at the 16th rank is important.

Suggestions based on research results

According to the research, the ranking of factors affecting the operational budgeting of the Municipality of Golestan province requires planning and implementation at micro and macro levels, the most important of which are:

- Commitment and support of top managers of the organization to promote the use of the most important factors in the municipalities of Golestan province
- Provide specialized training related to budgeting on the agenda of the deputy of the Golestan Municipality Plan and Program.
- The type of budgeting education is such that it will determine the specialized skill to serve in this field.
- The development of budgeting knowledge requires the development of specialized facilities that should be addressed by municipal education authorities.

Based on the scientific principles contained in the curriculum planning, it is necessary to focus on the principle of budgeting needs.

- Based on the scientific principles contained in educational planning, it is necessary to pay more attention to the principle of training objectives in budgeting.
- Monitor the budgeting process in the training process.
- Increasing the perceptual skills of managers is one of the key elements in the success rate of knowledge-based organizations.
- Quantitative and qualitative development of software related to budgeting knowledge is one of the important requirements for organizational excellence. Therefore, due to the importance of software tools in the success of the excellence-oriented organization, it is necessary to extend and update software facilities. In the municipality.
- Establish long-term goals of the organization in order to take advantage of the opportunities arising from the acquisition of competitive advantage.
- Implementation of strategic management to improve customer relationships and speed up the system of accountability and follow up of customer affairs through the website of the municipality in Golestan province.

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