Assessment of performance based budgeting system implementation activities
Hamedan University of Elmi Karbordi

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ABSTRACT: Survival in today’s competitive world every organization depends on decisions that are made by the managers of an organization’s growth and decision management judgment incorrectly, it can lead to stagnation and decay it will be. That said, “If you can not measure something, you can not manage it” costing the core measure of a firm, requires a systematic approach and view of the structure with the aim of providing a comprehensive framework for the management fee is and inclusive total cost Management (TCM) is also called. Based on budgeting activities that can be done for it, the cost of track. Research data collected by financial statement information Systems Hamedan University of the domain when done. This bundle is provided in accordance with a survey of academics and individuals and after the bundle professional strengths and weaknesses. Chgynsh current budgeting system of Imam Hussain (AS) in Hamadan, Hamedan University’s budget process is as follows: first, the budget forms from the Ministry of Science, Research and Technology Division of the Budget Organization be sent. It should be noted that these forms, including forms to collect data of projects, student information, education, welfare, and so is the staff. The study examined five duty. Test duty frame and Education Center, Imam Hussain (AS) took 92-93 years to duty test results are as follows. ABB's first duty to increase the proportion of the improvement of higher education courses are Center Imam Hussain (AS) is ABB improves the duty ratio of teacher to students in the Education Center, Imam Hussain (AS) is. The third duty ABB improves the ratio of books to students at the center of higher education and Imam Hossein (AS) is. Although the system is based on a modified cash basis of accounting university that puts the focus on resource consumption in its motion (activity-based accountability) resulting in no requirement to calculate the cost of the action. But a survey conducted by the researcher can conclude that the possibility of determining the cost of higher education activities in the center of Imam Hussain (AS) used to implement the ABC system, budget is ABB based.

Key words: performance, budgeting system, implementation activities

INTRODUCTION

Survival in today’s competitive world hn every organization depends on decisions that are made by the managers of an organization’s growth and decision management judgment incorrectly, it can lead to stagnation and decay it will be. Today, the management decisions by the based on the quality measured in terms of getting management decisions require information that is to be optimized in terms during also feature the quality of information processing that is done to. decades of the eighties of the twentieth century, the focus of academic and professional gatherings focused on a new type of system costing was activities in which the costs of a relationship was established financial vedran allocate costs based on the activities took place in the “costing Activity” was called. Aspvd Vambl for educational and information services sector specially IT resources from ABB are expressed as follows:
Make information decisions based on reliable information and confidence lent. Create Pyskh valid for queries expressed. Continuous improvement of the quality of the value creation activities review the ability to understand how to deal and create costs for managers. Strategic Planning evaluate the activity and Effectiveness.

At the beginning of 2005 law Development Plan, the form of the law Articles 138 and 144 assignments more definitive account taken of Article 138 actually operating budget and article 144 of the cost of the activity is defined, but also institutions, and especially institutions of higher education systems traditionally used more to the retrospective updated information about costs, revenues, costs and resources is Revenue. Existing systems took apart due to lack of skilled human resources who are not properly implemented. It is also due to the retrospective nature, lack of allocation of costs to some services, unexpected deviations occur at the end of each accounting period, the inability to assess the performance of managers, failure to provide correct information and... Decisions that need to be updated for the new competitive environment, universities are not considered to be desirable. So to fix the problems caused Vtvand has been specified as a nuisance management, production cost and quantity of the products of internal processing costs (cost of service) do (ABB) is the subject of this investigation.

**Research Objectives**

That said, "If you can not measure something, you can not manage it" costing the core measure of a firm, requires a systematic approach and view of the structure with the aim of providing a comprehensive framework for the management fee is and inclusive total cost Management (TCM) is also called. Based on budgeting activities that can be done for it, the cost of track. According to the above basic objectives undergradat study are as follows:

Garayy prime objective assessment of activity-based budgeting system implemented at the University of Applied Science, Imam Hussain (AS) is.

The next goals include:
1) Determine the cost per student basis and standards form Budgeting
2) help remove string of new trends
3) helping university administrators drummer timely decisions
4) Evaluation of a new budgeting system in comparison to traditional planning and budget
5) the government accountable to the Supreme training

**Research hypotheses**

With regard to the research questions, the researcher has formulated the following hypotheses.
The first hypothesis) ABB increases in proportion to the improvement fields of applied science education center, Imam Hussain is Hamedan.

The second hypothesis, ABB improves the student to teacher ratio of Applied Science training Center Imam Hussain is Hamedan.

The third hypothesis) ABB improves the ratio of books to students in Applied Science training Center Imam Hussain is Hamedan.

The fourth hypothesis) ABB to increase the number of students promoted to higher levels of student academic scientific Learn practical MAM Hussain is Hamedan.

The Five Hypothesis) ABB improves the excess interest expense Applied Science training Center Imam Hussain is Hamedan.

**Research variables**

They are based on the research variables between the two categories a(Investment influence of variables) the possible impact variables are expressed as a division are as follows.

A) Variables affect

One. Activity-based budgeting system in Applied Science Center of Imam Hussainm (a) of Hamadan

B) variables withdrawn

1. The proportion of subjects
2. Teacher to student ratio
3. The number of books student
4. Enhanced proportion of students in higher education
5. Increasing interest towards Cost

**Scope of research**
Based on this research topic formula, And when the place is as follows.

**Thematic area**
Formula subjects to evaluate the implementation of performance based on budgeting system
Activity the Scientific Center of Applied But the Husayn of Hamadan.
Geographic scope: Scientific Center of Applied But the Husayn of Hamadan.

**This place realm,**

**Time domain**
This is the realm of the academic year 2012-2013

**Sample**
Applied Science Education Center, Imam Hussein, for example, was targeted how options include the following option in these cases, t decay Center.
Imam Hussein in Applied Science Center of Hamedan. Variety of courses including theoretical, practical, seminars and projects will be taught.

**Research data collection**
Research data collected by financial statement information system Hamedan University of the domain when done. This bundle is provided in accordance with a survey of academics and individuals and then bundle test professional strengths and weaknesses are.
After preparation software, experts hence budget will be distributed after the survey questionnaire between them about their opinion (in Delphi) statistical test is attempted.
Per student in higher education center in Imam Hossein Hamadani
Per student in the traditional way at the Education Center, Hamedan Amount (million rials)
Student per 8/16 Capitation Student Education Center of Hamadan 2/11
Student per activity based costing method (million USD) in the Education Center, Imam Hussain (AS) in Hamadan.

<table>
<thead>
<tr>
<th>Group</th>
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<th>Group</th>
<th>Group</th>
<th>Group</th>
<th>Group</th>
<th>Group</th>
<th>Group</th>
</tr>
</thead>
<tbody>
<tr>
<td>Persian literature.</td>
<td>law</td>
<td>Islamic</td>
<td>Management</td>
<td>Education</td>
<td>Arabic</td>
<td>English</td>
<td>Accountig</td>
<td>Physical Educatin</td>
</tr>
<tr>
<td>9/8</td>
<td>9/1</td>
<td>12/1</td>
<td>9/6</td>
<td>10/7</td>
<td>11/3</td>
<td>14/6</td>
<td>7/1</td>
<td>10/54</td>
</tr>
</tbody>
</table>

As you can see, based on activity-based costing method, the highest per capita student of English students show few signs that belongs to accounting department.

**How current budgeting system of Imam Hussain (AS) in Hamadan**
Hamedan University’s budget process is as follows: first, the budget forms from the Ministry of Science, Research and Technology Division of the Budget Organization be sent. It should be noted that these forms, including forms to collect data of projects, student information, education, welfare, and so is the staff.
Then preparation forms and budget through the budget of the Department of University College and organization send to any kind related to the form of his act. and organization funds are part of a university. Defects form when the budget was fixed by the Department of Finance and organization it forms the proposed budget becomes.In this interval amounts to the account of the University's budget for the current and necessary expenses, shall be deposited.
Statistics illation:
Respondents were developed based on a software package based on operational budgeting Delphi method is as follows.
Table 2. The results of the questionnaire related research hypotheses.

<table>
<thead>
<tr>
<th>Hypothesis</th>
<th>Type A</th>
<th>N</th>
<th>Yes</th>
<th>Hypotheses</th>
</tr>
</thead>
<tbody>
<tr>
<td>Wii Fitness</td>
<td>4</td>
<td>34</td>
<td>Yes</td>
<td>1</td>
</tr>
<tr>
<td>Budget System</td>
<td>No need to spend money</td>
<td>36</td>
<td>No</td>
<td>2</td>
</tr>
<tr>
<td>Dealing with - No need to cut savings absorption of new faculty</td>
<td>35</td>
<td>No</td>
<td>3</td>
<td></td>
</tr>
<tr>
<td>The main reason for the negative response is similar to the reasons why the answer to the previous hypothesis.</td>
<td></td>
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</tr>
</tbody>
</table>

First hypothesis: ABB increases healing fitness disciplines the higher education center, Imam Hussain
How to judge: Because the value is obtained from the Z1-Abrzgt, so H0 rejected with 95 % confidence and H1 is accepted: In other words:

Activity Based Budgeting (ABB) increase Hamedan University is in the process of improving the fitness field.

Second duty: ABB improves the ratio of teachers to students in higher education center is Imam Hussain
How to judge:
And assume reject H1 is accepted: In other words:

Activity Based Budgeting (ABB) can be improved in proportion teacher from Hamadan student at the university.

Third duty: ABB improves the ratio of books to students of higher education center is Imam Hossein

Results of statistical tests of hypotheses.

Table 3

<table>
<thead>
<tr>
<th>Hypothesis</th>
<th>Rejection</th>
<th>Accept</th>
</tr>
</thead>
<tbody>
<tr>
<td>*</td>
<td>First</td>
<td></td>
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<tr>
<td>*</td>
<td>Second</td>
<td></td>
</tr>
<tr>
<td>*</td>
<td>Third</td>
<td></td>
</tr>
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The results of the test for duty
The study examined five duty. Test duty frame and Education Center, Imam Hussain (AS) took 92-93 years to duty test results are as follows:
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Although the system is based on a modified cash basis of accounting university that puts the focus on resource consumption in its motion (activity-based accountability) resulting in no requirement to calculate the cost of the action. But a survey conducted by the researcher can conclude that the possibility of determining the cost of
higher education activities in the center of Imam Hussain (AS) used to implement the ABC system, budget is ABB based.

Into consideration the results of the questionnaire survey Delphi by 10 professors and cost 10 budget experts found that by implementing a system of budgeting operations based on ABB indicators of efficiency, effectiveness and performance of the Higher Education Center (the ratio of teacher to student, student to book ratio relative to the total number of students promoted to higher education students to costs of capital income ratio) improved and progress to higher education center provides many different ways. "But a survey conducted by the researcher can conclude that the possibility of determining the cost of higher education activities in the center of Imam Hussain (AS) used to implement the ABC system, budget is ABB based. Into consideration the results of the questionnaire survey Delphi by 10 professors and cost 10 budget experts found that by implementing a system of budgeting operations based on ABB indicators of efficiency, effectiveness and performance of the Higher Education Center (the ratio of teacher to student, student to book ratio relative to the total number of students promoted to higher education students to costs of capital income ratio) improved and progress to higher education center provides many different ways."

**REFERENCES**