



A Study of affecting contexts on operational budgeting establishment in the local register offices of Iran

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ABSTRACT

The aim of this study is investigating the context affecting on the establishment of the operational budgeting system in Civil Registry Organization. Present research in terms of purpose is functional and the method of study is a descriptive survey. The statistical population in this research include all financial accounting and budget and financial experts in Civil Registry Organization. According to statistics received, financial accounting and budget and financial experts are 120 people that 113 questionnaires analyzed. For analyzing data is used descriptive and inferential statistics by using the SPSS software. Validity of questionnaire measured through the content validity. Reliability of questionnaire measured on previous research. Research findings are as follows: Environmental factors affect the establishment of the operational Budgeting in Civil Registry Organization; Organizational factors affect the establishment of the operational Budgeting in Civil Registry Organization and human factors affect the establishment of the operational Budgeting in Civil Registry Organization.

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INTRODUCTION

Introduction and Problem Statement

Participative management and professional ethics are two important issues that attention to them is very important in all societies and organizations. A dynamic management **problem statement**

The most important financial plan and a list of income and expenditure in every government is a program that known as the annual budget There are several different methods to streamline of budget. In different decades, different approaches have been proposed for regulating the annual budget which include traditional budgeting, budget plan, zero-based budgeting, budget planning and operational budget system (Johan, 2006)

In fact, one of the most effective approaches to budgeting is budgeting system that based on the defined cost of outputs. In this system, a hierarchy of program, project and activity is defined, so that based on standards and norms related to each activity can be achieved to the cost of that activity. For each activity or decision making units are defined criteria which is measured in a qualitative or quantitative way, these indicators could include human resources or the running time of each activity that if appropriate infrastructure as good as is provided, the cost of each activity will be determined on the basis of defined criteria and indicators.

In this case, it can be calculated that each activity, each project and each plan at the highest level; to what extent

leadings organizations or government to short-term, medium-term and long-term goals. For the implementation of performance-based budgeting system, infrastructure such as the establishment of cost accounting system is necessary. Operational budgeting is an ongoing process that involves all executives in the organization from the head of the organization to the organization managers and managers of subsidiaries. This process involves a feedback cycle that places the right information in the hands of senior managers to manage their activities. An operating budget will ultimately lead to more effective exploitation from the organization resources. Managers will be able more effectively to exploit resource in line with achieving to the expected goals in the budget.

the most basic benefits of operational budgeting include:

1. **A valuable tool for detection:** operational Budgeting is a valuable tool to creating a fundamental perception from the reconciliation between resources used and created performance.
2. **Certain tool to justify the budget:** An effective operational budget offers a more transparency about the performance of plans, organizations and units compared with the current conventional budget.
3. **comprehensive performance management system infrastructure and starting point for monitoring the effectiveness:** Operating budget can be Infrastructure of establishing a comprehensive system of