Research Article

Practical Indicators Challenges and Methods Using In Iran High Education Institutions Practical Budgeting (Yazd Jahad Daneshgahi High Education Institution Case Study)

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Abstract

Regarding to economy management importance in teaching is necessary to seek a way to formalize scientifically how budget dedicates to related colleges to high education institution. In this paper the aim is indicators determining to dedicate budget in different university’s colleges by using “employer executor” theory and regarding to management and economy scientific principles. This qualitative study conducted by clear-sighted sessions forming. Studying different countries budget dedicating and contemplating dominant conditions on university and involved colleges, codified budget dedicating indicators. In this research revealed that teaching budget dedicating in selected university was mismatched colleges acts, faculty member’s number, students number and students grade and course cost. Studies showed that each college budget dedicating is more toward past year costs rate and colleges bosses bargaining power and less performance output has used as indicator.

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According to obtained results in this study, performances such as bargain and word justifications to increase college share of total selected university budget to do this study replaced by documents providing and performance to develop teaching quality. This study indicated that the most suitable indicator to share teaching financial resources among different university’s colleges according to each course and grade student number and costing.

**Keywords:** practical budgeting, university, practical indicators, finished price.

1. Introduction

Universities and high education institution are responsible for knowledge discovering and publishing and teaching preparing and high learning to teach expert human force and help to society’s development. A university as a system consists of several subsystems. It’s the most basic management system is financial system. University financial system is affected by university in and out systems. Any small change in input or output university may affect on the university’s financial system efficiency and effectiveness [4]. Universities have duty to change their system budgeting from program to practical and supply practical budget to reach teaching and research activities finished price and determine student annual cost to obtain their public budget share. On 21 century, economy has an especial place. Need to high education has developed in developing countries and has introduced more attention to budget in high education than before, because high education is an important preference in public thoughts and an investment for future economically and social and individually. The principal challenge is that universities are trying to define teaching acts, search and services and organizational aims and acquisition grading devices preparing beside main problems. University managers have many questions. What are different interuniversity activities practical indicators? How is the relation between access grade to these aims and decisions related to resources dedicating? What is the base of grouping and establishing university unit’s practical costs distinction and classifying system? And finally what is interuniversity resources dedicating model? suitable practical budget preparing needs management studies to define, recognize, practical indicators calculating, annual cost calculating, quantities grading of aims obtaining and practical costs classifying and distinction system in university units. In this study analyses different budget dedicating forms effects on the units behavior theoretically and practically. This analysis has obtained from "employer executor" theory and describes relation between an employer and executor. Main point in this theory is to find a way to motivate executor to receive main aims of managers. Employer provides needed budget to executor in different ways. In high education government is as employer and universities and colleges are executive, or university as employer and underlying colleges are executive. In any case, it is executive of system that receives budget for different costs such as salary payment, home works and all institution costs. This study indicates some indicators for university activities to use in university budgeting. To do this project conducted three main
activities. Practical ways and suggestions to use university practical indicators provide according to budgeting, financial management and accounting. This study is on the basis of research and development and is a descriptive research. Informational community includes Yazd Jahad Daneshgahi high education institution different colleges.

1.1. Practical budgeting concept, its aims, properties and advantages

Practical budgeting is annual. Plan beside annual budget that indicates relation among dedicated finance to each program and obtained results from that program. In practical budgeting, resources dedicate on the basis of issues priority and gradable results. Budget on the basis of performance adds saving and effecting to traditional budgeting aspects and distinct efficiency and effectiveness. In this way introduces aims clearer, budget Evaluating is easier and pays attention to relation between given and taken. Practical budgeting considers relations between cost and results and describes how establishing these relations and managers could study resources using. In university system practical budgeting is on the basis of cost benefit analysis that is current costs to universities that have financial and economic justification. University programs are according to teaching, research, social services (such as research projects for industry) and job creating according to knowledge.

Of these definitions observe three main subjects in a practical budgeting system:

1. Budget dedicates according to practice: for example in Jahad Daneshgahi at first it’s necessary evaluates an annual purpose such as short and long term teaching periods or doing research activities and periodical evaluating to determine different centers act rate against predetermined purpose. So planning and act evaluating is necessary in practical budgeting. As short and long term teaching periods or doing research activities and periodical evaluating to determine different centers act rate against
predetermined purpose. So planning and act evaluating is necessary in practical budgeting.

2. Products and services finished price calculating is the main component in a practical budgeting system.

3. Organization efficiency rate in how resources using is for outputs production. So regarding to mentioned points there are three main elements in practical budgeting such as: planning, finished price calculating and practice evaluating (Penko advisors group, 2009). Practical budgeting property is: time frame to do practical budget must be realistic, leading plans must be meaningful, thoughtful and on the basis of needs and according to data and information and to prepare practical budget, budget form should be simple and comprehensible to administrate better and simpler.

1.2. Practical budgeting steps

To do practical budgeting there are following steps:

2. Budget structure upgrading and its organization on the basis of organizations leading programs.
3. Describing and indicating organization structure relation with up bottom practical budgets.
4. To relate daily activities to budget on the basis of indicators.
5. To exit total activity cost to facilitate access to purposes.

Practical budgeting steps and relation between budget and leading plans on the one hand and budget with daily activities on the other hand could provide in following diagram (Panahi, 2005).

Figure 2. practical budgeting steps (Panahi, 2005)
1.3. Practical indicators in high education

Indicators are used to evaluate teaching practice: practical indicators use in high education system as other areas such as economy, Or social systems. Indicators use to describe a system identity to consider how relation between that system components and how change them. Additionally, indicators could discover teaching system failures causes and prepare the base of budgeting in university practice. [5]

Studies and analysis of the world high education organized resources indicate that three main causes result in pay attention to practical indicators and their function in high education quality:

- Universities and high education institutions development and increasing students number and courses.
- Increasing financial and budget resources limitations.
- transition process to base knowledge economy.[3]

Indicators are statistics to define, evaluate and prepare related information to important aspects of a teaching system. Dickson and lam 1991 believe that to be an indicator should define and determine a standard. Standard determines an expected level on indicators that leads performance evaluating. So experts and players of teaching system could evaluate the main aspects of teaching system and its success rate with indicator data. Then indicators prepare a base to valuable judging [2].

Ougava classified indicators using in 5 sets:

1. System status description and public acknowledging.
2. A base for teaching system responding.
3. Teaching ways and treatments evaluating.
4. As a systematic device for teaching information management.
5. Leading for political ways in high education.

Therefore, we expect used indicators have properties to obtain purposes and university emission. In this case there are eight criteria:

1. Provide a clear far view.
2. Provide suitable information for current issues and related to teaching system and potential issues.
3. Consider affecting causes on ways and methods.
4. To be realistic not idealistic and so pay attention to observed status.
5. To be active and stable.
6. Could prepare relations and analytical joints.
7. To be executable and use for job.
8. Indicate indicators wide area.

1.4. Indicators importance in high education experts view
Some of experts have served practical indicators using benefits in high education. Berdon and bata, 1994 serve indicators as suitable devices to recognize independence rate and how universities practice and government evaluating device. They believe that indicators consider practical activities and teaching system direction. In addition, practical indicator using resulted in interuniversity independence. Dutch and others also believe that practical indicators evaluate high education institutions practice on the basis of act, system aims and its efficiency. Most world countries have quality control national centers in high education that determine good indicators and universities should follow them.

1.5. Teaching indicators grouping and introducing
High education indicators could group regarding to used data and information. One of these groupings on the basis of teaching system components are as follow:

1.5.1. Teaching inputs indicators
Related indicators to input include human resource, financial and anatomical resources [1]. Teaching inputs are such as: faculty members, students, workers support, curriculum, laboratories and computer sites, library equipment and resources and methods and standards. Indicators such as registrations involve in different education levels to students, master to student, official workers to student and different faculty ranks to faculty members.

1.5.2. Teaching process indicators
Include related indicators to processes that do teaching groups members such as: teaching, management, supervising and research supporting, students supporting and quality control [7]. Teaching system efficiency and performance is to consider strength nesses and weaknesses for treatment. Indicators such as education declining, impasses rate, raising rate and selecting in different courses could indicate each high education institution efficiency and practice rat. [1]

1.5.3. Teaching outputs indicators
Are graduated, researchers, base and practical researches, providing services to society such as teaching during service and training workshops [7]. Any year learners to total students and attracted graduated in market to total graduated are output indicators[1]. High education of Iran faces regarding to the best budget dedicating to universities and high education institutions and necessity of to be beside national and international standards.
2. Material and methods

This study is qualities that its aim is planning and using suitable indicators to evaluate needed credit to teach student in Yazd high education institution. In this study we research different texts about financial resources dedicating methods to different courses. At first texts study conducted handy and electronic and then results introduced in experts meetings and main aspects in decision for credit dedicating indicators determined in different areas, in next step, each college share determined by using indicator and its comparison with its financial practice of that college. In diagram 1 have considered and compared student present and receiving credit. Also faculty members percent and receiving credit have shown in diagram 2.

![Diagram 1. Student and receiving credit percent comparing of each college in 2010](image-url)
Causes of current status curve relative to ideal status are as follow:

- Difference due to different registration cost in BA and MA.
- Difference in different college’s faculty member’s irrelativeness.
- Determine related costs to thesis and their delete from teaching financial practice.
- Not using union policy among different colleges to pay teaching.
- Difference among different colleges around.

Practical indicators using challenges in universities practical budgeting:
Related challenges and problems to practical indicators have significant importance. Some of them to use practical indicators for university budgeting are:

1. **teaching, research and service indicators define difficulty in high education are a due to its especial identity:**
Because universities aims, emissions, priorities and structure are different could not define for all same indicators. But it's necessary that each university defines according to indicators recognizing identity and especial standards to evaluate its practice.

2. **non complete, sufficient and precise information station in universities to prepare needed data to calculate indicators:**
most Iran universities don't have a complete management information station, such station duty is to collect, classify, process, analysis and report all input, process and practical
statistics and managers needed information. Without this informational system not only there is not executive managers and projects supervisors practical report possibility to respond top managers but also there is not monthly report possibility from dedicates, costs, practices and results for university managers and financial decision makers.

3. university teaching, research, and advising scientific services qualities to make quantities difficulty:
Teaching quality is under master, student, curriculum and teaching facilities and laboratories and workshops and libraries quality in each university. Qualities diversity of these causes and affecting mechanism of any cause on the other make very difficult to evaluate university teaching outputs and define indicators and precise standards. On the other hand, regarding to different studies classifying is very difficult to determine indicators and research standards. Universities scientific and advising services are case and case study in teaching and searching and according to social organizations and institutions. According to that to define evaluate able qualities is very difficult.

4. Non university designed strategic program:  
It results in not university management practices and so top and middle managers of university don't need practical indicators having and using. Strategic planning is to design emissions, outside around analysis and inside one and recognizing main success causes to receive aims. There is not substitution for a leading plan.

5. Promising to select financial managers not expert zing:
Because universities managers are sensitive to financial management, often select individuals as universities and colleges assistants that are reliable for themselves and use university manager politics and methods and priorities. In this management system there is not attention to practical budgeting.

Theoretical ways to determine university budgeting practical indicators:  
To determine practical indicators should follow below principles:
1. Consider university purposes and acquisitions.
2. Prepare management and structural text.
3. Access to enough information.
4. Practical indicators are so important that determine in group.
5. Must determine university purposes and practice and make easy and impolitically the making decisions.
6. Not use as raw for university courses ranking in resources dedicating.
7. To be device for make documentary quality in high education.

To select university practical indicators must serve some criteria. Practical indicators selecting criteria for university budgeting are:
1. University practical indicators must make a direct relation between aims and university emission.
2. Should select as avoid interested in small university management or especial activity group. Indicators involve different activities.
3. Practical indicators should have relation with plans groups and university activities such as teaching, research and social services.
4. They should show university success. They should show main university acquisitions
5. Should respond to university faculty questions about budget for decision about financial issues.
6. Costs effectiveness should serve because information collecting should be justifiable in costs.
7. They should be creditable and useful for decision makers and managers and be clear for other groups such as faculty members and student.
8. Teaching quality rising is final purpose of teaching activities.
9. Assessing ways use to change qualities indicators to quantities ones. These ways for managers use quantity.
10. Balanced grade card uses to determine practical indicators.

**Executive suggested ways to use indicators in Iran universities**

University management to do scientific refines and three systems consistency budgeting, financial management and accounting through act 49 fourth plan and act 10 intentions, duties and science ministry, researches and technology formations and also practical budget making and receiving to finished price of training, research and service activities and student annual expense considering needs following studies and management surveys.

1. Define and prepare colleges intentions and achievements valuing tool.
2. Define and determine practical indicators and budgeting standards to universities on the base of intentions and achievements.
3. Design annual expense accounting formula according to term-university courses.
4. Define and design colleges and central units of university budgeting model.
5. Design annual university preparing, collecting and requiring model from management and planning organization.
6. Processing design from current status to desirable status.

At last changing a budgeting system and university financial management has six types’ indicators for university budgeting:

1. Inputs: what are financial resources?
2. Processes: what are options and practical ways for activities?
3. Organizational levels: what is activities organizational level?
4. Results: which results have changed for organizational observers?
5. Efficiency: how use financial resources?
6. Effectiveness: what obtains organization against each money unit?

4. Conclusion
Practical budgeting is a system to produce present and future information on the basis of practical indicators and standards to receive suitable results. Some of them are rule directive and limitations for government budgeting. There are two ways theoretically and practical to combat mentioned challenges.

References


