

Identifying the Components of the Budget Policies of Educational Organizations with an Emphasis on Resistance Economy

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Abstract

Background: The budget for universities and training centers should meet all the requirements of that organization. This has led to the need to design an appropriate budget policy in the context of economic sanctions in educational institutions as much as possible.

Objectives: This study was conducted to identify the components of the budget policy of educational organizations with an emphasis on resistance economy.

Methods: This applied research was conducted with a qualitative approach and descriptive phenomenological method. The statistical population included professors of the Department of Educational Management and Public Administration and the Management of Health Services and policymakers in the field of education budgeting. Semi-structured interviews were used to collect information. The findings of the interviews were analyzed by a content analysis method (open and axial coding).

Results: Based on the results of this study, the components of the budget policy of educational organizations with an emphasis on resistance economy in 9 main themes of financial resource diversification, resistance economy, managerial, human, and technical factors, decentralization, transparency, central justice, structural, environmental factors, and education budget policy were identified.

Conclusions: According to the findings, it can be said that the development of a local budget model in educational institutions, despite being scientific, should be adapted and implemented according to the climatic, political, social, scientific, and cultural conditions of educational institutions.

Keywords: Policy; Education Budget; Resistance Economy

1. Background

Nowadays, in many societies, organizations have important functions and play a vital role in the economic, social, and cultural life and management of society. Undoubtedly, people cannot achieve their goals and meet their various needs without efficient and dynamic organizations. In organizations, there are valuable resources, each of which plays an important role in their success; however, the role of “manpower” as the most important asset of any organization has become increasingly important. Thus, there is a belief that managing this valuable asset and its optimal use requires a systemic approach and strategic management (1).

According to the fact that the most important asset of any organization is human resources, investing in human resources education in organizations is of special importance (2). Education plays a key role in training human resources because it complements the subsequent

training in the Ministry of Health and Ministry of Science. It is responsible for the future and should be considered more than ever by education policymakers and budgeters (3).

Education is one of the organizations in the society, performing a wide range of educational, research, and cultural activities that such a huge structure cannot achieve its goals without allocating resources to a budget system purposefully (4). Cost and budget are the most important documents that help the administrative apparatus achieve goals, vision documents, and development plans of the country, as well as perform its duties effectively. Therefore, better regulation of this financial document and increasing the budget of productivity in the implementation of the activities of the administrative agencies have always been considered and challenged (5).

In order to achieve quick adaptation to address tensions



caused by external developments, its adaptive efficiency or the flexibility of its institutional structure must be improved (6). Education is an institution that needs more attention since it has the specific value in cultural and specific characteristics of each country, which can play a key role in implementing the policies of the resistance economy.

According to the general policies of the resistance economy, the Ministry of Education is obliged to develop a roadmap for the implementation of these policies while applying them in the internal environment of education to assist in the implementation of policies in society. To achieve the first goal, it is necessary to find ways to compensate for the shortfall in government credit as one of the consequences of the economic crisis and to improve the quality of educational services by improving the level of efficiency in the use of resources (7). In addition, the realization of a resistance economy requires some changes in culture and values, and in this regard, education can play an effective role. Explaining the concept of resistance economy to families and creating a discourse of necessity for society, as well as the cultural background to achieve the goals of resistance economy, especially the implementation of policies to improve consumption patterns, protect the environment, and reduce vulnerability to natural disasters are some of the cases. That educational planning can play an essential role in the consequences of economic shocks (8).

Furthermore, many factors cause the failure of countries to achieve economic development; for instance, the cultural factor is one of the influential factors in this regard. The culture of a society (ie, the set of beliefs, opinions, values, and attitudes prevalent in it) can either lead to the growth, progress, and development of that society or cause stagnation, poverty, and backwardness.

Some issues such as “resistance economy,” “economic jihad,” and “consumption pattern reform,” which have

been emphasized by the Supreme Leader of the Islamic Revolution in recent years, have all been oriented in this field. Therefore, given the shortcomings and sanctions that exist and may affect educational systems, policymakers and budgeters of educational systems should use their budgeting model of resistance economy.

2. Objectives

The purpose of this study was to present a comprehensive model of budgeting policy of educational organizations with an emphasis on resistance economy.

3. Methods

According to a multifaceted approach to a comprehensive model of the budget policy of educational organizations with an emphasis on resistance economy, a qualitative approach was used to explore the components, which was done with a qualitative approach and descriptive phenomenological method.

The statistical population included professors of educational management, government management, and health services management, as well as policymakers in the field of education budgeting. Inclusion criteria were individuals with knowledge about the subject of the study (which was measured based on the participants' research, educational, and managerial background) and willingness to participate in the study.

Participants were divided into 2 groups of theoretical experts and experimental experts. Theoretical experts were people who had scientific works related to the subject of research, and experimental experts were people who had experience in educational policy and budgeting. Interviewees were selected through purposive sampling. In total, the number of theoretical experts is 5, and the number of experimental experts is 13. In the interviews, we tried to get the required information from individuals by expressing the experience approach.

Table 1. General Characteristics of the Participants in the Qualitative Interview

Participants	Education	Organizational Position	Experience	Experience in Budgeting
1	PhD	Faculty member	20	8
2	PhD	Faculty member	21	9
3	PhD	Faculty member	33	0
4	PhD	Faculty member	18	0
5	PhD	Faculty member	8	2
6	PhD	Faculty member	25	7
7	Master's	Specialized expert A&P	33	27
8	Master's	Specialized expert A&P	27	18
9	Master's	Specialized expert A&P	22	5
10	Master's	Specialized expert A&P	15	6
11	Master's	Specialized expert A&P	18	12
12	Master's	Specialized expert A&P	26	19
13	Master's	Specialized expert A&P	24	11

14	PhD	Member of parliament	22	0
15	PhD	Member of parliament	15	0
16	PhD	Member of parliament	26	3
17	PhD	Expert of Parliamentary Research Center	15	4
18	PhD	Expert of Parliamentary Research Center	25	18

Data collection tools in the study of literature and research background were databases and receipts and, in the qualitative approach, were semi-structured interviews. To design the model, a semi-structured interview method based on a content analysis method was used. After the interview, the data were coded openly and axially by theme analysis. An inductive approach was used to analyze qualitative data by content analysis. This method is important to reduce the volume of information; therefore, the selected content may include all or part of the information extracted from the interview.

In order to determine the components of the comprehensive budget policy model of educational organizations with an emphasis on resistance economy, the content analysis method has been used to analyze the obtained data. Content analysis is a method for identifying, analyzing, and reporting patterns in qualitative data. This method is a process for analyzing textual data and

converts scattered and diverse data into rich and detailed data. Content or theme conveys important information about research data and questions and, to some extent, the meaning and concept of the pattern in a set of data. The data were analyzed using the hidden content analysis method and MAXQDA version 12.

4. Results

A total of 18 experts were interviewed to gather information. Based on gender, 83.3% of the participants were male, and 16.4% were female. In addition, in terms of educational degree, 8.2% of the participants had a PhD degree, and 38.8% had a master's degree.

The findings were obtained using content analysis, as well as the open and axial coding process after the interview. After content analysis, 143 open concepts, 25 sub-themes, and 9 main themes were identified (Table 2).

Table 2. Research Findings Using Content Analysis

Main Theme	Sub-Theme	Contributors
Policymaking regarding education budgets	Indigenous and local education budget policies	5,11,17
	Comprehensive and forward-looking budget policy	12,7,8,3
	Strategic plan for educational budgeting	2,5,7,8,13,17
Environmental factors	Positive and realistic attitude toward educational budgets	1,2,9,12,13,16,17
	Providing educational funds as a kind of investment	2,8,12,17
	Special environmental look at educational budgets	8,12,18,5
	Educational budgets based on the development of the country	14,17,12,15
	The role of education specialists in educational budgets	3,7,9
Structural factors	Flexible structure of educational budgeting	16,22,25
	Islamic educational budgeting	1,12
	Resistance economy is the basis of budget policy	12,17,13
	Transition to new educational budgeting	14,17,3,8
	Crossing traditional budgeting	17,2,7,12,15
Central justice budgeting	Distributive justice in the allocation of educational budgets	7,15,17,3,4,1,2
	Procedural justice in educational budgeting	18,14,12,8,3,2
	Fighting poverty and income distribution	15,16,14,2
	Allocating justice in educational budgeting	18,7,3
Budget transparency	Transparency of budgeting areas	14,17,18,15,12
	Control and monitor the allocated budget	7,3,2
	Monthly budget reporting	18,17,15,13,7,1
	Performance-based budgeting	17,15,16,7,10,13,5,2,1
	Program-oriented budgeting	9,7,2
Budget decentralization	Decentralization of the budgeting organization	15,14,12,10,9,6,5,2,1,18,17
	Budgeting based on logistic planning	18,17,16,13,9,7,8,1
	Avoid supply-oriented education	17
	Demand-driven education	18,12,3
	Local indigenous budgeting	15,12,5

Managerial, human, and technical factors of budgeting	Organizing human resources for education	9,8,2
	Changing training methods	18,17,12,14,7,9,4,3
	Changing the education management system	10,8,6,3
	Personal and personality traits of budgeters	13,7
Resistance economy	Stabilizing the economy	16
	Developing the culture of resistance economy	14,12,9,8,5,3,2,1,17,18
	The basis of Islamic economics decision-making	9,5,8,3,2
	Save on training costs	17,12,14,9,7,4,3
Diversify education funding	Increase financial resources	9,11,14,17,18,8,3,5,7,1,2
	Discover a creative approach to fund	9,7,4,3
	Regional financing	3,6,8
	Attention to the income-generating educational system	14,18,9,5,1

5. Discussion

According to the importance of proper budgeting in educational organizations and limited research in this area, this study was conducted to interview academic and executive experts and legislators to find the components and barriers to optimal budgeting and identify an appropriate approach to resistance economy to pave the way for policymakers and decision-makers in the field of education. The results of this study demonstrated that the components of budgeting based on resistance economy included 9 main themes (educational budget policy, environmental factors, structural factors, budgeting equity, budget transparency, decentralization budget, managerial, human, and technical factors of budgeting, resilience economics, diversification of education funding) and 25 sub-themes. Based on the content analysis of the interviews, one of the main themes of educational budgeting based on resistance economy was the identification of educational budget policy. In determining educational budget policies, the axis of the human factor, cooperation, and coordination in determining science policies and strategies, avoiding strict control and guidance, paying attention to soft services, and organizing participatory and dynamic management should be considered. These findings are consistent with the results of the studies by Norouzzadeh and Moghadasi (9) and Daneshfard and Shiravand (10).

Also, based on the analysis of the content of the interviews, the components of environmental factors, structural factors, central justice of budgeting, managerial, human, and technical factors of budgeting, resistance economy, diversification of financial resources in the budgeting of educational organizations based on resistance economy were identified.

This finding is in agreement with the studies by Babajani and Rasouli (11) and Daraei and Taghi Mashaei (12), showing that 3 categories of behavioral, structural, and environmental factors are considered ineffective in establishing a budgeting system of which behavioral factors are more significant than others. Among the behavioral factors, lack of familiarity with the benefits of successful implementation of operational budgeting among managers and “insufficient training for managers and experts

on the implementation of operational budgeting” were more significant, whereas, among the structural factors, lack of incentives for managers to establish operational budgeting were important; also, among environmental factors “lack of awareness of individuals and organizations related to the administrative apparatus of the operational budgeting process” was identified as the most important deterrent to establishing optimal budgeting.

One of the identified components in accordance with the content analysis of budget transparency was budget decentralization. Therefore, it is better to pay attention to the decentralization component in budgeting to maintain and improve the indicators of the mentioned component, including budgeting based on land management, reducing the focus of budgeting in the program, budget organization, and budgeting accountability from the school, and the budget should be oriented from data-driven to data-driven output.

Also, further studies should be performed from a macroperspective (management and planning organization method) to operational budgeting and evidence-based budgeting. In addition, considering the component of transparency in budgeting, further studies should be conducted in the field of budget monitoring methods regarding transparency and accountability to maintain and improve the indicators of the mentioned component, including transparency and observability of the budget and the budget monitoring dimension. These findings are consistent with the results of the studies by Amiri et al (13), Ghadimi and Beigzadeh (14), Azar and Vafaei (15), and Keramati and Bayat (16)—but are not in line with the findings of Ziaei et al. (17).

5.1. Conclusions

Thus, the tendency toward a budgeting system based on a resistance economy is increasing. Iran, like other countries, has adopted an operational budgeting system to improve planning and its financial management process. It is expected that with the establishment of the budgeting system of educational organizations based on the Islamic approach, the financial and operational programs of educational organizations will be sufficiently transparent to provide the necessary ground for improv-

ing the level of accountability of public resources. Classification of components and dimensions of an operational budgeting system is an inevitable necessity to design and implement an appropriate roadmap to achieve this important task.

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