

An Investigation into the Level of Familiarity of Chief Financial Officers with New Methods of Budgeting in Fars Province Authorities

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Received: 2011/12/07 Revised: 2012/04/03 Accepted: 2012/05/03

Abstract

Introduction: The aim of this study was to investigate the degree of familiarity of chief financial officers with new budgeting methods in executive agencies of Fars province. Additionally, their level of agreement or disagreement with the current modifications and developments in the budgeting systems of their local authorities was aimed at.

Methods: The data for this survey research were acquired through a researcher-made questionnaire which was distributed among 78 chief financial officers in executive agencies of Fars province. Using the statistical methods of 'Binomial Test', 'Chi-Square', and 'Mann Whitney', the data were analyzed to test the two major hypotheses along with the twelve minor ones.

Results: The results of the study show that the degree of familiarity of chief financial officers in executive agencies of Fars province with new budgeting methods, such as the zero-based budgeting, program budgeting method, and planning and programming budgeting system is low except for operational budgeting method. Furthermore, it was found that the managers in this study do not view the budgeting method used by their local authorities satisfactory, and hence they opt for changes in budgeting methods to a great extent.

Conclusion: the findings of the current study demonstrate that the degree of familiarity of chief financial officers with new budgeting methods except for the 'operational budgeting method' in Fars province was low. Moreover, their views concerning the necessity of modifying budgeting methods in their local authorities are not due to their familiarity with the new methods of budgeting.

Keywords: Budgeting Approaches, Budgeting Methods, Authorities, Operational Budgeting.

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