The feasibility of designing and implementing of performance budgeting based on Sheh's Model (The Case of Refah Bank Kohgiluyeh and Boyer Ahmad Province)

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Abstract
Performance budgeting has been widely focused on as budgeting method in the world, including our country. Performance budgeting adds the saving and efficiency factors to the traditional aspects of the budget. Since the targeted allocation of credit to the activities of every organization in addition to the clarification of the distribution of resources, can also enable the analysis of Performance and expectation of access to the results of the costs, the method of performance budgeting is an important step to increase the efficiency and effectiveness of credits. This study was carried out to examine the feasibility, designing and implementation of performance budgeting in the Refah Bank of Kohgiluyeh and Boyer Ahmad. The population of the study was the all the staff of Refah Bank of Kohgiluyeh and Boyer Ahmad as many as 110 people and the sample size was determined using a census of 110 people. The instrument used in this study was the questionnaire of feasibility of performance budgeting that is based on a Sheh model of Three Aspects. The reliability and validity of the questionnaire have been demonstrated in a pilot study. In order to analyze research data, descriptive and inferential statistical methods such as mean, standard deviation, median, mode and single-sample t-test were used by SPSS software. The most important results of this research indicate that it is possible to design and implement performance budgeting in the Refah Bank of Kohgiluyeh and Boyer Ahmad.

Keywords: performance budgeting, Sheh model, authority, ability, acceptance.
1. Introduction

Budget is one of the most important phenomena in modern management, which includes various political, economic, social, technical aspects and management. The main problem of the system is performance budgeting system. This means that based on information from, the current system performance, the performance and the efficiency of the system are realized. The resources required for the implementation of measures are identified. Finally, monitoring and control are achieved. Performance Budgeting is a budgeting system that focuses on the relationship between costs and results, but the implementation of performance-based budgeting will always face difficulties. We try to study the feasibility of the design and deployment of Performance Budgeting in Kohgiluyeh and Boyer Ahmad Refah Bank to examine and recommend solutions to problems in the field provided.

2. Problem Statement

Performance budgeting within the various administrative departments, based on specific standards as performance indicators, is responsive. Managers have to exercise discretion in determining the best way to achieve greater results.

On the other hand, within the framework of such a partnership approach, policymakers, managers and citizens in the form of strategic plans, spending priorities, performance evaluation takes place. A link is identified between strategic planning and resource allocation, according to long-term horizons, the operational budget of other purposes as well (Hassanabadi and Najjar Sarraf, 1387). Recent attention to the implementation of Performance Budgeting and ideas about the factors that influence the successful implementation of this system has been created. One such set of ideas in public sector institutional model «sheh «is presented. This model is based on three factors influencing the adoption of reform and emphasizes the ability, authority and acceptance (Andrews, 2004). The first factor is the ability to deploy personnel as one of the reasons. Budgeting is a review on the implementation of the operating budget which shows the three dimensions of organizational ability to implement successful key Performance Budgeting. Performance Budgeting included: the ability to evaluate the performance of, the ability of the human and technical ability (Fvlyn, 1999). The second factor is the establishment of effective mechanisms of Budgeting delegation that is if the budget planners do not have the necessary authority in the establishment of the operational budget, it will be difficult to deploy and integrate the three dimensions which are important legal authority, authorization procedures, and organizational authority (Andrewz, 2004). The third factor is political acceptance of the establishment of Performance Budgeting. Officials, administrators and staff must be convinced that Budgeting is worthy efforts to reduce costs and achieve short-term and long-term gains. Therefore, it required three aspects of adoption: political acceptance, management acceptance and motivational acceptance (Andrews, 2004). With respect to the implementation of performance budgeting as a necessity, consideration and research in this field can explain the current situation in the area of budgeting, allocation and obstacles. The government has to go ahead to achieve the desired state budget management. In this study, we focus on the
question whether it is possible to design and to deploy Performance Budgeting in Kohgiluyeh and Boyer Ahmad Refah Bank Prosperity.

3. Research Background

- Ziaee and colleagues (2009) identified barriers to the establishment of the Tehran University’s operating budget. In their research, to identify barriers to the implementation of Performance Budgeting in the Tehran University of model "sheh ", they consider 9 factors affecting the implementation of the operational budget. The factors of the ability to evaluate the performance of technical ability, staffing ability, organization authority, legal authority, method authority, political acceptance, management acceptance and motivational acceptance are considered.

In their study, the status quo of Tehran University survey of managers of these factors was evaluated. Factors such as the technical ability and method authority were not suitable, as the major obstacles to the implementation of the operational budget at Tehran University were detected.

- Azar and Vafaee (2011) investigate the factors influencing the effectiveness of performance budgeting in public organizations. According to the findings, the disposal capacity in the administration of Performance Budgeting and Performance Budgeting admission of factors affect effectiveness before its implementation as well as the quality of communication in the organization and allocation of resources based on performance and the factors influencing the effectiveness Budgeting during its implementation.

- Arslan and Taheri (2011) examine the establishment of Performance Budgeting University of Yazd. The result of the research is: this kind of performance-based budgeting focusing on the outcomes of programs is to improve the effectiveness, efficiency and accountability.

- Amid and Dehghanian (2009) examine in their article the role of enterprise architecture in the establishment of the system of operational planning budget. Result obtained from this research is that the necessary condition for the establishment of the Organization's operational budgeting system creates an integrated information system. This information system can calculate and control the performance indicators, the organization's long-term program review and the impact of each of the processes in achieving its goals.

- Babajani and Rasooli (2012), in another article, examine the role of accounting and auditing in the settlement system’s operating budget. The result is that the appropriate changes in law and court rulings forecast for audit operations closely and consistently with international institutions. Close and continuous relationship with international organizations, research and academic needs of the situation, using the experiences of countries have experience in the field of auditing, budgeting system. This would be improve those organizations.
- Yi, Lu and colleagues (2011), in a study entitled «Budgeting in the United States what is required by law to implement it?" checked the content of the budget law and its relationship with quality performance. Recent research shows that states budgeting system runs well most of the states that have not implemented budgeting or poorly implemented laws and regulations relating to the system’s operational budget. Their results show that the budget law contains detailed instruction on how to develop and reporting performance.

- Jordan and Hakbart (1999), conducted a study entitled "The goals and successfully implemented Performance Budgeting» to assess the importance of accountability and proper realization of the implementation of Performance Budgeting System. They found that the primary purpose of government in the implementation of Budgeting system is to improve accountability program. Then the researchers checked the success rate to achieve the purpose of the operational budget planning system deployment. The system is to achieve the goal of improving the success rate of responding plans had the highest score and the lowest changing of the target score in the respective budget allocation.

- Andrews (2004) showed that there is the possibility of implementing Performance Budgeting in the state in which the professional ability and expertise to these changes are more probable.

- Aschyk (2003) believed that the resources and effort that are spent on budgeting to ensure the efficiency of this method are important. However, there must acknowledgement of the failure of efforts to implement the budget. Operating profit margin will result.

4- Research Purpose

The purpose is to investigate the feasibility of designing and implementing of Performance Budgeting in the Refah Bank of Kohgiluyeh and Boyer Ahmad Province. It includes the dimension of ability, authority and acceptance.

5- Research Hypothesis

The main hypothesis 1: There is an ability to design and to deploy the Performance Budgeting in the Refah Bank of Kohgiluyeh Boyer Ahmad Province.

Subsidiary Hypothesis 1.1 They are in terms of performance evaluation necessary for the design and deployment of Performance Budgeting in the Refah Bank of Kohgiluyeh Boyer Ahmad Province.

Subsidiary Hypothesis 1.2. They are in terms of manpower necessary for the design and deployment of Performance Budgeting in the Refah Bank of Kohgiluyeh Boyer Ahmad Province.
Subsidiary Hypothesis 1.3. They are in terms of technicality necessary for the design and deployment of Performance Budgeting in the Refah Bank of Kohgiluyeh Boyer Ahmad Province.

The main hypothesis 2: There is fit authority to design and deploy Performance Budgeting in the Refah Bank of Kohgiluyeh Boyer Ahmad Province.

Subsidiary Hypothesis 2.1. The legal authority is required, for the design and deployment of Performance Budgeting in the Refah bank of Kohgiluyeh Boyer Ahmad Province.

Subsidiary Hypothesis 2.2. There is Procedural authority for the design and deployment of performance Budgeting in the Refah bank of Kohgiluyeh Boyer Ahmad Province.

Subsidiary Hypothesis 2.3. There is organizational authority for the design and deployment of Performance Budgeting in the Refah Bank of Kohgiluyeh Boyer Ahmad Province.

The main Hypothesis 3: There is fit acceptance to design and deploy Performance Budgeting in the Refah Bank of Kohgiluyeh Boyer Ahmad Province.

Subsidiary Hypothesis 3.1. There is political fit acceptance for the design and deployment of Performance Budgeting in the Refah Bank of Kohgiluyeh Boyer Ahmad Province.

Subsidiary Hypothesis 3.2. There is management fit acceptance, for the design and deployment of performance Budgeting in the Refah Bank of Kohgiluyeh Boyer Ahmad Province.

Subsidiary Hypothesis 3.3. There is motivational fit Acceptance for the design and deployment of performance budgeting in the Refah Bank of Kohgiluyeh Boyer Ahmad Province.

6. Research Variables

6.1. Ability

The ability of personnel is one of the reasons in the establishment of Performance Budgeting Studies on the implementation of the operating budget. This shows that the three dimensions of the organization's ability to implement successful Performance Budgeting are crucial. They include the ability to evaluate performance, ability manpower and technical ability (Fvlyn, 1999). Variable dimensions designed to suit the questions in the questionnaire based on the Likert scale (very high, high, medium, low, very low) are measured.
6.2. Authority

The second factor is the establishment of effective mechanisms budgeting in delegation. If budget planners do not have the authority to deploy the operating budget, it will be difficult to deploy and integrate the three dimensions (legal authority, authorization procedures and organizational authority) (Andrews, 2004) The variable aspects of the mandate given to the questions in the questionnaire were designed and based on the Likert scale (very high, high, medium, low, very low). They also are measured.

6.3. Acceptance

The third factor is political acceptance. For the establishment of Performance Budgeting, officials, administrators and staff must be convinced that Budgeting is worth the effort to reduce costs and achieve short-term and long-term interests.

The three aspects of accepting are necessary: political acceptance, acceptance management, motivational reception (Andrews, 2004). The variable size of the reception given to the questions in the questionnaire was designed and based on the Likert scale (very high, high, medium, low, very low).

7. Research Methodology

7.1. Methodology:

This study is based on objective, functional methodology. The relationship between the size and components of the conceptual model cannot take into account the correlation. This study examines the relationship between the variables in the wake the existence of this relationship in the current situation. The study was a cross-sectional view of the time. In this study, SPSS software is used to analyze the data.

7.2. The Statistical Population

The study population consisted of all bank staff welfare Kohgiluyeh and Boyer-Ahmad. Their numbers was 110.

7.3. Sampling

In this study, sampling was census .Due to the limited sample size of the study population census and all the population, (N = 110) was involved in the study.
7.4. Data Collection

Data collection, which is in the form of documentary and field work, is as follows: The study of documents (books, articles, theses, magazines and etc) used both Persian and English languages. Survey technique was used to collect data from written questionnaires.

7.5. The Validity of the Questionnaire

In this study, to determine the validity of the questionnaire, the validity of the content is used. For this purpose, the questionnaires were done by several university professors and they were asked to give their opinion about the appropriateness of the questions in the form of options with their respective dimensions from very high to very low expression.

7.6. The Reliability of the Questionnaire

A pilot study on 20 people of population, inter-rater reliability for the questionnaire was used in this study (0.826). It was estimated to indicate a high reputation measurement tool. The reliability of the variables are mentioned in the following table:

<table>
<thead>
<tr>
<th>Hypothesis</th>
<th>Cronbach’s alpha</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ability</td>
<td>0.86</td>
</tr>
<tr>
<td>Authority</td>
<td>0.82</td>
</tr>
<tr>
<td>Accept</td>
<td>0.80</td>
</tr>
<tr>
<td>Average</td>
<td>0.826</td>
</tr>
</tbody>
</table>
7-7- Conceptual Model

According to the relevant literature review, conceptual design in the form is given below.

![Feasibility Designing and deployment of Performance Budgeting](image)

Figure 1- Conceptual Model Research

7.8. Data analysis

In this study, one-sample t-test was used to analyze the data. The used variable to test the hypotheses is descriptive. In this test, the sample with a fixed value is considered as average value. It is compared with other variables. In this study, the whole five -item Likert 1 to 5 is intended.

In this test, the sample means the average amount expected by 3 different areas of the questionnaire which were compared.

8. Research Hypothesis

The Main hypothesis 1:

The first main hypothesis test result indicates that the variable can have significantly different voltage (3) is ($p < 0.05$). So, we can say that an average of 95 percent variable capability, significantly different from the average (4), is higher than average (3), as expected. Therefore, from the interviewees, there are ability to design and deploy Performance Budgeting in the Refah Bank of Kohgiluyeh and Boyer Ahmad Province. Then the hypothesis is confirmed.

<table>
<thead>
<tr>
<th>Ability</th>
<th>Mean</th>
<th>Std. Deviation</th>
<th>Std. Error Mean</th>
<th>t-statistics</th>
<th>D.f.</th>
<th>significance level</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>2</td>
<td>5.42</td>
<td>0.517</td>
<td>-6.975</td>
<td>109</td>
<td>.000</td>
</tr>
</tbody>
</table>
Subsidiary Hypothesis 1.1.

The results of the test, the table above shows the test result 1-1 hypothesis that the ability to evaluate the performance of a significant variable with means that value (3) is (p < 0/05). So, at 95 percent, the average variable ability to evaluate the performance of a significant difference in average (3) is clear. This is an average of more than (3) the average value is expected. Therefore, from the sample of the interviewees, there is performance evaluation of ability of in the Refah Bank of Kohgiluyeh and Boyer Ahmad Province. Then the hypothesis is confirmed.

Table3. one-sample t-test results hypothesis 1-1

<table>
<thead>
<tr>
<th>performance evaluation of ability</th>
<th>Mean</th>
<th>Std. Deviation</th>
<th>Std. Error Mean</th>
<th>t-statistics</th>
<th>D.f.</th>
<th>significance level</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>7.69</td>
<td>2.29</td>
<td>0.218</td>
<td>-5.986</td>
<td>109</td>
<td>.000</td>
</tr>
</tbody>
</table>

Subsidiary Hypothesis 1.2.

The table above shows the test result 1-2 hypothesis that human potential has a significant variable with mean value (3) is (p < 0/05). So, at 95 percent, it can be said that the average human potential has a significant variable with the average (3). This is an average of more than (3) the average value is expected. There is manpower ability in the Refah Bank of Kohgiluyeh and Boyer Ahmad Province. Then the hypothesis is confirmed.

Table 4. Each sample hypothesis test results 1-2

<table>
<thead>
<tr>
<th>manpower ability</th>
<th>Mean</th>
<th>Std. Deviation</th>
<th>Std. Error Mean</th>
<th>t-statistics</th>
<th>.f.</th>
<th>significance level</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>5.31</td>
<td>1.78</td>
<td>0.170</td>
<td>-4.003</td>
<td>09</td>
<td>.000</td>
</tr>
</tbody>
</table>

Subsidiary Hypothesis 1.3.

The hypothesis test result table 1-3 shows that technical ability has a significant variable with mean value (3) is (p < 0/05). So, at 95 percent, it can be said that the average technical ability has a significant variable with the average (3). This is an average of more than (3) the average value that is expected. There is Technical ability in the Refah Bank of Kohgiluyeh and Boyer Ahmad Province. The hypothesis is confirmed.
Table 5. One-sample t-test results hypothesis 1-3

<table>
<thead>
<tr>
<th>Technical ability</th>
<th>mean</th>
<th>Std. Deviation</th>
<th>Std. Error Mean</th>
<th>t-statistics</th>
<th>.f.</th>
<th>significance level</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>.38</td>
<td>2.217</td>
<td>0.211</td>
<td>-7.654</td>
<td>09</td>
<td>.000</td>
</tr>
</tbody>
</table>

The Main hypothesis 2:

The test result indicates that the variable had a statistically significant difference between the mean value (3) and (p < 0.05).

So, we can say that 95 percent had average variable for the design and deployment of Performance Budgeting has significantly been different from the average (3). This is an average of more than (3) the value is expected. Therefore, the interviewees provide for the design and deployment of Performance Budgeting in the Refah Bank of Kohgiluyeh and Boyer Ahmad province, and then the hypothesis is confirmed.

Table 6. single-sample t-test results of original hypothesis 2

<table>
<thead>
<tr>
<th>Legal Authority</th>
<th>Mean</th>
<th>Std. Deviation</th>
<th>Std. Error Mean</th>
<th>t-statistics</th>
<th>D.f.</th>
<th>significance level</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>5.36</td>
<td>8.6</td>
<td>0.828</td>
<td>-5.94</td>
<td>09</td>
<td>.000</td>
</tr>
</tbody>
</table>

Subsidiary Hypothesis 1.2.

The results of the test as the table above indicates is that necessary legal authority varies significantly from the different mean value (3) is (p < 0.05). So, at 95 percent, it can be said that the necessary legal authority average variable is significantly different from the average (3). This is an average of more than (3) the average value that is expected. There is Legal Authority in the Refah Bank of Kohgiluyeh and Boyer Ahmad Province. Then the hypothesis is confirmed.
Table 7. single sample test hypotheses 2-1

<table>
<thead>
<tr>
<th></th>
<th>mean</th>
<th>Std. Deviation</th>
<th>Std. Error Mean</th>
<th>t-statistics</th>
<th>D.f.</th>
<th>significance level</th>
</tr>
</thead>
<tbody>
<tr>
<td>Legal Authority</td>
<td>.89</td>
<td>3.9</td>
<td>0.37</td>
<td>-</td>
<td>9</td>
<td>.000</td>
</tr>
</tbody>
</table>

**Subsidiary Hypothesis 2.2.**

The results of the test, (hypothesis test result chart above 2.2) indicates that the variable has significant discretion in procedures, with the average value (3) is (p < 0.05). So we can say that 95 percent had average variable procedures with significant differences in average (3). This is an average of more than (3) the average value is expected. Therefore, there is method authority in the Refah Bank of Kohgiluyeh and Boyer Ahmad Province. Then the hypothesis is confirmed.

Table 8. one-sample t-test results hypothesis 2-2

<table>
<thead>
<tr>
<th></th>
<th>t</th>
<th>Std. Deviation</th>
<th>Std. Error Mean</th>
<th>t-statistics</th>
<th>D.f.</th>
<th>significance level</th>
</tr>
</thead>
<tbody>
<tr>
<td>Method authority</td>
<td>.57</td>
<td>2.3</td>
<td>0.2</td>
<td>-</td>
<td>9</td>
<td>.00</td>
</tr>
</tbody>
</table>

**Subsidiary Hypothesis 2.3.**

The results of the test, (the above table of results test hypothesis 2-3) indicates that the variable is available to the enterprise has significant differences with the average amount (3) well (p < 0.05). So at 95 percent, it can be said that the organization had an average variable significantly different with the average (3). This is an average of more than (3) the average value is expected. There is organization authority in the Refah Bank of Kohgiluyeh and Boyer Ahmad Province; then the hypothesis is confirmed.

Table 9. The results of the one-sample t test hypotheses 2-3

<table>
<thead>
<tr>
<th></th>
<th>Mean</th>
<th>Std. Deviation</th>
<th>Std. Error Mean</th>
<th>t-statistics</th>
<th>D.f.</th>
<th>significance level</th>
</tr>
</thead>
<tbody>
<tr>
<td>Organization authority</td>
<td>.90</td>
<td>5.</td>
<td>0.5</td>
<td>-</td>
<td>9</td>
<td>.000</td>
</tr>
</tbody>
</table>
The Main hypothesis 3:

The results of the test, (the above table of results test hypothesis 2-3) indicate that the variable is available to the enterprise has significant differences with the average amount (3) well (p < 0.05). So, at 95 percent, it can be said that the average variable acceptance for the design and deployment of Performance Budgeting is significantly different from the average (3). This is an average of more than (3) the average value is expected. There is the fit acceptance in the Refah Bank of Kohgiluyeh and Boyer Ahmad Province; then the hypothesis is confirmed.

Table 10. The main hypothesis of one-sample t-test results 3

<table>
<thead>
<tr>
<th></th>
<th>Mean</th>
<th>Std. Deviation</th>
<th>Std. Error Mean</th>
<th>t - statistics</th>
<th>D.f</th>
<th>significance level</th>
</tr>
</thead>
<tbody>
<tr>
<td>acceptance</td>
<td>1.01</td>
<td>6.02</td>
<td>0.574</td>
<td>5.194</td>
<td>09</td>
<td>.000</td>
</tr>
</tbody>
</table>

Sub-hypothesis 3.1.

The results of the test (auxiliary test result chart above 3.1) indicate that the political acceptance varies significantly differently from the mean value (3) is (p < 0/05). This is an average of more than (3) the average value is expected. There is political acceptance in the Refah Bank of Kohgiluyeh and Boyer Ahmad Province; then the hypothesis is confirmed.

Table 11. Results of one-sample t-test hypothesis 3-1

<table>
<thead>
<tr>
<th></th>
<th>Mean</th>
<th>Std. Deviation</th>
<th>Std. Error Mean</th>
<th>t - statistics</th>
<th>D.f</th>
<th>significance level</th>
</tr>
</thead>
<tbody>
<tr>
<td>Political acceptance</td>
<td>.98</td>
<td>1.87</td>
<td>0.17</td>
<td>5.705</td>
<td>09</td>
<td>.000</td>
</tr>
</tbody>
</table>

Sub-hypothesis 3.2.

The results of the test (auxiliary test result chart above 3.2) indicate that the variable management admissions significantly differ from the mean value (3) is (p < 0/05). This is an average of more than (3) the average value is expected. There is management acceptance in the Refah Bank of Kohgiluyeh and Boyer Ahmad Province. Then the hypothesis is confirmed.
Table 12. Results of one-sample t-test hypothesis 3-2

<table>
<thead>
<tr>
<th></th>
<th>Mean</th>
<th>Std. Deviation</th>
<th>Std. Error Mean</th>
<th>t</th>
<th>. D.f</th>
<th>.000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Management acceptance</td>
<td>1</td>
<td>0.60</td>
<td>4.13</td>
<td>1</td>
<td>0.3</td>
<td>3.531</td>
</tr>
</tbody>
</table>

Sub-hypothesis 3.3.

The results of the test of the above chart shows the sub- 3.3 variable incentive to accept a significant difference with the average value (3) is (p < 0/05). So at 95 percent, it can be said that the average variable incentive accepts a significant difference in average (3). This is an average of more than (3) the average expected value. There is management acceptance in the Refah Bank of Kohgiluyeh and Boyer Ahmad Province; then the hypothesis is confirmed.

Table 13. Results of one-sample t-test hypothesis 3.3

<table>
<thead>
<tr>
<th></th>
<th>Mean</th>
<th>Std. Deviation</th>
<th>Std. Error Mean</th>
<th>t</th>
<th>. D.f</th>
<th>.000</th>
</tr>
</thead>
<tbody>
<tr>
<td>motivational Acceptance</td>
<td>.427</td>
<td>1.00</td>
<td>0.16</td>
<td>4</td>
<td>3.479</td>
<td>0.000</td>
</tr>
</tbody>
</table>

9. The Research Results

The results of the present study showed that the overall ability to design and deploy Performance Budgeting is in line with the objectives in the Refah Bank of Kohgiluyeh and Boyer Ahmad Province. It was also found from the ability (performance evaluation, human and technical) from the authority (legal, procedural and organizational) and from the reception (political, managerial and motivational) that budgeting is also possible to design and deploy the Refah Bank is well Kohgiluyeh and Boyer Ahmad. It should be noted that the successful implementation of the Refah Bank Kohgiluyeh and Boyer Ahmad province performance budgeting should pay special attention to strengthening the aspects mentioned above, and that the appropriate arrangements can be made.

10. Suggestions

1. Giving authority for the use of performance information in decision-making and the implementation of the operational budget and consequently increase the accountability of managers and staff of the culture of the Bank.

2. Attracting and efficient use of human resources specialized in budget and finance, as well as changes in how to attract people in the organization to set objectives for the Refah Bank
3. Improving the system of pay and benefits, according to this method of budgeting and the creation of incentive and punitive schemes.
4. Empowerment and training of human resources-related performance Budgeting.
5. To increase motivation in the implementation of activity-based costing method is suggested using incentives and punitive mechanisms, incentives need to be created and to identify the reasons for resistance to systems costing, individual goals align with organizational goals and lay the groundwork for more effective implementation of activity-based costing method provided.
7. Creating data bases available in the computer system of budget management; the use of structures such as accrual accounting thrust output as well as activity-based costing software system tailored for technical capacity building approach. With the establishment of these kinds of useful information that can be collected from various sources, classify report and forecast figures for the budget. Thus, the provision for computers and installation of the necessary software to collect data.
8. The appointment of specialized positions appropriate to their field of study and posts in which they have experience.
9. Enabling the design and deployment of Performance Budgeting in the Refah Bank of Kohgiluyeh and Boyer Ahmad province.

11. Limitations of the study

1. The failure to understand the importance of research in the administrative system which would not fill questionnaires or cursory fill them.
2. The results of this research as well Kohgiluyeh and Boyer Bank may not be generalizable to other banks in the province and other provinces and not the whole country.
3. The lack of a standard questionnaire on Performance Budgeting in this research.
4. The lack of cooperation from banks in distributing questionnaires.
References


