

---

**تعیین شاخص‌های ارزیابی عملکرد و بررسی قابلیت‌های  
سیستم حسابداری دانشگاه‌ها و مؤسسات آموزش عالی  
به منظور تحقق پاسخ‌گویی مالی و عملیاتی**

\*

( // : // : )

( :

(

(

(

(

:

---

( )

[ ]

« » « »

[ ]

ترین

\_\_\_\_\_ ...

. [ ] «

( )

»

( )

. [ ]

( )

---

[ ]

( )

[ ]

( )

»

:

«

[ ]

( )

[ ]

»

( )

:

«

[ ]

\_\_\_\_\_

...

:

.

.

.

.

.

.

.

:

.

:

.

:

.

:

.



\_\_\_\_\_...

:

: (

.

( ( ( :  
( ( (

: (

( $\chi^2$ )

T

:

( $\chi^2$ )

« » « »

---

.

.

HSD

.

T

»

.

«

)

«

»

.(

T

.



\_\_\_\_\_ ...

T

T

( )

T : ( )

										/
/	/	/	/	/	/	/	/	/	/	
/	/	/	/	/	/	/	/	/	/	
/	/	/	/	/	/	/	/	/	/	T
/	/	/	/	/	/	/	/	/	/	

:

/

---

:

( )

( )

\_\_\_\_\_ ...

:()

« »

( )		z (k-s)	( k-s)	( k-s)					
/	/	/	/	/			/	/	
/	/	/	/	/			/	/	
/	/	/	/	/			/	/	
/	/	/	/	/			/	/	
/	/	/	/	/			/	/	
/	/	/	/	/			/	/	
/	/	/	/	/			/	/	
/	/	/	/	/			/	/	
/	/	/	/	/			/	/	
/	/	/	/	/			/	/	
/	/	/	/	/			/	/	
/	/	/	/	/			/	/	
/	/	/	/	/			/	/	
/	/	/	/	/			/	/	
/	/	/	/	/			/	/	
/	/	/	/	/			/	/	
/	/	/	/	/			/	/	
/	/	*	/	/			/	/	
/	/	/	/	/			/	/	
/	/	/	/	/			/	/	
/	/	/	/	/			/	/	
/	/	*	/	/			/	/	
/	/	/	/	/			/	/	
/	/	/	/	/			/	/	
/	/	/	/	/			/	/	

\*

\_\_\_\_\_

« »

()

()

:( )

/	/	/	/	/	/	/	

/ ()

( )

\_\_\_\_\_ ...

:()

/		/		/		/		/		
/		/		/		/		/		
/		/		/		/		/		
/		/		/		/		/		
/		/		/		/		/		
		/		/		/		/		
		/		/	(	/		/		
		/		/	(s)	/		/		
		/		/		/		/		
		/		/		/		/		
		/		/		/		/		



\_\_\_\_\_ ...

:( )

								/		
								/		
								/		

:

(

(x)

( )

(x)

:( )

		x		..					
	/	/	/	/					
	/	/	/	/					
	/	/	/	/					
	/	/	/	/					



\_\_\_\_\_ ...

$(x)$

$:( )$

		$x$							
				**					
	/	/	/	/					
	/	/	/	/					*

$x$

\*

\*\*

.

:

(

)

$(x)$

(

( )

\_\_\_\_\_

(x)

:( )

		x					
	/	/	/	/			

:

(

( )

( )

T

T

(x)

x

T :( )

		T			
/		/	/	/	

\_\_\_\_\_...

( )

( :

(

(

(

(

---

( )

\_\_\_\_\_ ...

».( ).

«

».( ).

«

».( ).

«

».( ).

«

5. Barnelson, B. and Cutright, M. (2000). "Performance Indicators as Conceptual Technologies", *Canadian Journal of Higher Education*, Vol. 40, pp: 277- 292.
6. Cannon, P. and Fry, T. (1992): *Performance Measurement in the Public Sector: Latps occasional paper series no &* (Landon: National Accounting Office, Public Sector Management Division).
7. Cook, T. J., et al. (1995). "Performance Measurement: Lessons Learned for Development Management World Development", Vol. 23, No. 8, pp: 1303- 1315.
8. Kyrilliodou, M. (2004). "An Overview of Performance Measures in Higher Education and Libraries", *Association of Research Libraries*: [Http://www.arl.org](http://www.arl.org).

- 
9. Reymond J. (2003). "performance measurement challenges and strategies", Faculty of management and organization, university of NY.
  10. Roger, k. (1998) "Financial Accountability: A missing link in university Financial reporting system", Clemson University, South Carolina, U.S.A.
  11. Zarkesh, M. and Beas, A. M. (2004). "Performance Indicators and Performance- Based Funding in Community Colleges UCLA Community College Review", Vol. 31, No. 4, pp: 3- 23.