
شناسایی موانع استقرار بودجه عملیاتی در
دانشگاه تهران

*

(// : // :)

« »

« »

« »

:

:

...

.[]

.[]

.[]

« »

.[]

:

. []

()

()

« » []

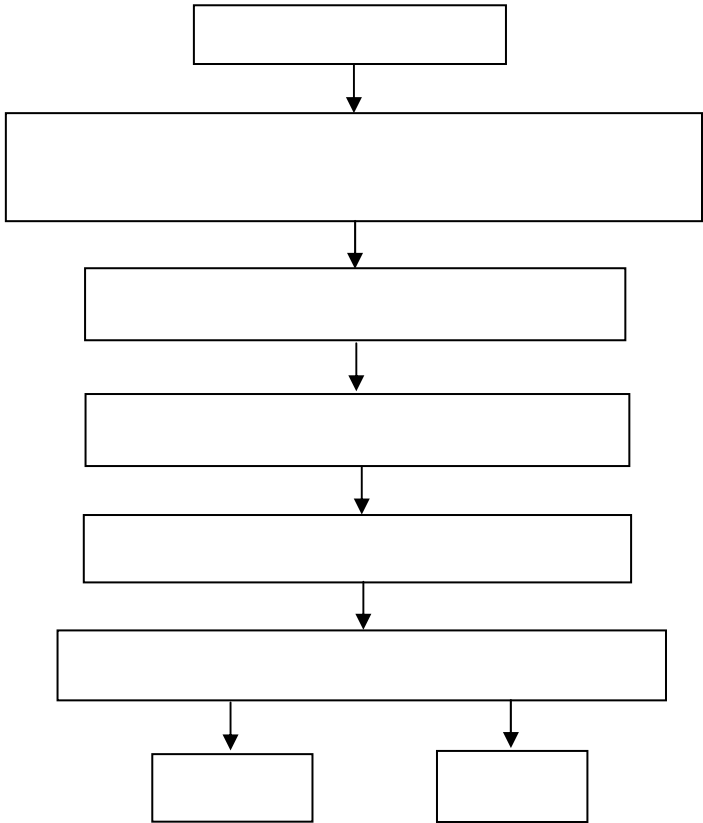
:

« » []

:

. []

:



:(/)

« »

《 》

:

[]

:

:

[]

:

[]

.[]

:

.[]

:

.[]

.

:

:

.

.

.

:

. []

.

. []

:

.

:

.

()

»

· «
t
· « »

« »

· « »

· ·

· · ·

« »

« » .
» « »
«
« »
:
 $\mu \geq$:
 $\mu <$:
> :

:()

	t					
	/		/	/	/	/

«/ » «/ »
« »

:
 $\mu \geq$:
 $\mu <$:
> :

:()

	t					
	/		/	/	/	/

« »

.

:

$\mu \geq$:

$\mu <$:

>

:

:()

	t					
	/		/	/	/	/

«/ »

«/ »

« »

.

« »

:

« »

:

:

>

:

:

❖

❖

❖

❖

/

❖

/

❖

❖

❖

❖

❖

-
4. Andrew, M. (2004). "Authority, Acceptance, Ability and Performance-Based Budgeting Reforms", *The International Journal Of Public Sector Management*, Vol. 17, No. 4, pp: 334- 336.
 5. Carter, K. (1999). "Performance Budgets: Hereby Popular Demand, State Legislatures", Vol. 20, No. 1, pp: 23.
 6. Foltin, C. (1999). "State And Local Government Performance: It's Time To Measure Up !", *The Governments Accountants Journal*, Vol. 48, No. 1, pp: 40.
 7. GAO. (1999). "Performance Budgeting: Initial Experiences Under The Results Act In Linking Plans With Budgets", pp: 4.
 8. Harris, J. (2001). "Performance Budgeting In Maine, Paper Presented At The Managing Performance Conference", Baltimore.
 9. Kline, J. (1997). "Local Government Outcome Based Performance Measures And Customer Standards: Has Their Time Come?", *The Governments Accountants Journal*, Vol. 45, No. 4, pp: 47.
 10. OECD. (2003). "Public Sector Modernization: Changing Organizations", *Gov/ Puma*, pp: 8.

-
11. Robinson, M. and Brumby, J. (2005). "Does Performance Budgeting Work? An Analytical Review Of The Empirical Literature", *Imf Working Paper*, pp: 3, 5.
 12. Schick, A. (2003). "The Performing State: Reflection On An Idea Whose Time Has Come But Whose Implementation Has Not", *Oecd Journal On Budgeting*, Vol. 3, No.2, pp: 83.
 13. Willoughby, K and Melkers, J. (2000). "Implementing Pbb: Conflicting Views Of Success, *Public Budgeting And Finance*", Vol. 20, No.1, pp: 108.
 14. Young, R. (2003). "Performance Based Budget Systems", *Public Policy and Practice, An Electronic Journal Devoted To Governance And Public Policy In South Carolina*, Vol. 2, No. 2, pp: 20.