



Designing a model of effective factors on operational budgeting system in the sport by resilient economy approach

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ABSTRACT

The current study has been conducted with a resilient economy approach, presenting a model for developing the budgeting system aiming at analyzing the establishment of the Operational Budgeting in the sport of the country. The research method was qualitative and grounded theory in which semi-structured in-depth interviews with 14 officials and managers of major sporting institutions in charge of sport and astute experts in economy and sports budgeting have been used in order to collect the data. The data collected throughout the interviews, have been investigated and analyzed in three stages of open, axial and selective coding. Research findings at open coding stage were initial concepts and codes, which 102 final open codes with 595 repetitions were extracted within a total number of 215 initial codes. In the following and at the first stage of axial coding causal conditions, context conditions, action strategies and outcomes of the establishment of Operational Budgeting were extracted and at the second stage the link between the categories was determined based on the research model: causal factors (factors related to predicting performance, economic factors, factors related to social responsibility and structural factors), action strategies (human resource strategies, budget strengthening strategies, substrate strategies, budgetary justice strategy and regulatory strategies) and outcomes (empowerment outcomes, structural outcomes, performance outcomes and infrastructural outcomes). Establishment and implementation of operational budgeting in sports institutions could bring about an appropriate basis for deciding on the optimal allocation of resources in sport and be considered as a modifying action to create a deep-rooted linkage between budget and performance improvement in sports, as it develops the most direct link between the efficiency and practice of resilient economy.

Keywords:

operational budgeting, resilient economy, sport, grounded theory.

1. Introduction

Among the topics discussed in the field of economics and budgeting, nowadays sport has gone beyond a merely physical activity and has been relatively developed in different countries and as an economic sector of various dimensions, plays a key role in manufacturing and consuming sporting goods and services and economical development of diverse societies. To the extent that sport is considered to be a trade and industry in most countries and the government in developed countries, regards sport as an important trade and industry alongside with other industries (Elahi, 2009). Therefore within the process of macro-level management, planning and decision-making maintaining sport as one of the main pillars of growth and development of a nation's talents is noticed by the majority of governments; especially in our beloved country, Iran, providing modern and suitable conditions and facilities with international sports level standards is regarded as one of the major actions needed to be taken, as for the integration of people's social and daily lives with all kinds of stresses and anxieties and concerns (Abbasian, 2017). So development of sport in the country could be considered as one of the most important factors of economical, social, cultural and national growth. According to what has been said, budget is regarded as a vital tool for all organizations as well a sports organization since the organization carries out all its financial activities within the framework of budget law. One of the solutions for better usage and management is budgeting and allocating proper credit (Karimi Ney, 2015). Regarding the importance and necessity of paying attention to resilient economy policies as well as the development of sports economy, the issue needs to be noticed in the national development plans specifically and more detailed (Report of the sixth plan of sport development, 2015). Plans considering sport and macro-level economy effects on social forces, career services, skills training and suitable human resource development. On the other hand, paying attention to planning its execution is an effective step in order to realize resilient economy policies towards popularizing the economy, supporting national products, managing consumption and reducing dependence on oil, which determining governmental and non-governmental sectors' share and role in sports' economic development is notable (Report of the sixth plan of sport development, 2015).

Generally, implementation of resilient economy policies and achieving its results requires a long-term planning and coordination of all organs and institutions (Akhbari et al, 2015). Sports organizations need several resources to achieve their goals and without a doubt, one of the most important resources is financial resources of the organization which would lead into the organization's development and success if predicted and allocated properly. Budgeting is regarded as an effective tool for sound management (Jalal Abadi et al, 2016). One of the programs for developing the economic structure of the country is modification and development of budgeting methods in governmental executive organizations; while traditional method is the current way of budgeting in executive organizations of the country which lacks enough information on the cost of credit and efficiency and effectiveness of the program. In this regard, operational budgeting, as a modern and efficient budgeting program, can create transparency in the budgeting process and increase the fulfillment of organizational goals. Considering the discussed issues which reveals that first, there is no macro-level operational budgeting regarding the development of the country's sport and second, a proper share of the budget in accordance with economic development programs is not allocated to the sport of the country and the considerations of the resilient economy are not taken into account, this study aims at designing a model for operational budgeting system within the framework of resilient economy in the field of sports economics in order to provide an accurate basis for making decisions regarding the process of financing and allocation of funds in the sport of the country to bring about valuable outcomes for sports organizations.

2. Literature Review

Since the emergence of the term budget, there have been several definitions that varied due to the perception and view of individuals. In the beginning, budgeting simply meant disbursing the budget. For this reason the definitions proposed for the word evoke disbursing the budget in mind and not the budget itself (Safdari Nahad et al, 2015). In traditional budgeting, budget is administered in detail which leads to greater accuracy, yet at the present time many of the assumptions of this system are questionable as for the orientation of industries towards integrated chains.

Accordingly, one of the major shortcomings of the traditional approach in the disproportionate level of activity and budget allocated to each product/ service unit. However in operational budgeting, in addition to allocating funds to tasks, programs, activities and plans, the volume of operations and costs of running government operations and governmental agencies are calculated and measured based on scientific methods such as cost accounting and work measurement methods. Nevertheless, operational budgeting is not a completely new phenomenon, but rather an evolved system consisting of some aspects and useful elements of other experienced budgeting in the past (Moradi et al, 2012). Budgeting systems have been through their evolutionary process and reached the operational budgeting. Each of the former systems, though they had weaknesses were able to need the needs of their time. However, as the time passed and changes and improvements took place in needs, budgeting systems have changes as well and today the operational budgeting system is in the spotlight (Mashayekhi et al, 2014).

Performance-based budgeting has been first used in the US central government about 5 years ago. Some other countries have also selected this budgeting yet the standards employed in these countries are different. Operational budgeting is a complicated process that takes some years to complete. In Iran the first phase has been implemented since 1385 with the aim of transparency. In the second phase the goal was to improve productivity and in the third phase, to increase the effectiveness of activities. In the first phase, the establishment of performance-based budgeting in the form of redefining programs and activities, setting performance indicators and determining costs took place in the budget of the year 1395 and at the beginning of the second phase and the following third phase, subjected to the legal requirement set out in the article 144 of Fourth Development Plan, all the executive agencies were obliged to implement the cost of those activities and services that are capable of being priced after the confirmation of State Management and Planning Organization of the country or province by granting necessary authorities to relevant managers instead of controlling its process and giving managers authorities to run their own administrative units in order to increase efficiency and productivity and establish

output and product control system (Babajani & Esta, 2015).

Therefore, according to what has been said operational budgeting means the formulation and finalization of an organization's resource allocation request stemming from the organization's strategic plan and is based on legal duties. According to the stated definition, operational budgeting allocates the resources based on the realization of measurable goals which in the operating budget, both the direct and indirect activities needed to achieve the goals of a program and the exact cost of each of these activities must be taken into account on different indicators (Safdari Nahad et al, 2015).

In other words, the idea behind operational budgeting is that financial planners are required to solidify the programs objectively and based on efficiency and effectiveness. Also, the programs' financial resources need to be identified and measurement and result controlling criteria must be compared to programs, and then both policymakers and the public can make clearer judgments about government performance (Hajha & Salarvand, 2013). Performance-based budgeting is, in fact, the program budget which analyzes program execution from the perspective of utility and cost more accurately, recognizes the reasons of increased costs and ultimately leads to a better management of each unit's programs, activities and performances; therefore, moving towards performance-based budgeting leads to the development and maintenance of accounts and details of the organ's finances (Jafarnia & Jahed, 2015). In Iran, the decision to change the type and form of budgeting was made since the early 80s, first in the annual budget and in later years in upstream laws. The budget structure of governmental organizations is now costly and does not distinguish between real resources and unrealistic, inflationary ones. Prevalent budgeting system in Iran's governmental organizations is based on maintaining the costs ceiling that is, each organization sets its own yearly budget and then without performing any evaluative operation on its performance and how much each unit of production or service actually costs, taking into account inflation in the country and other possible variables, adds a percentage to this year's revenues and present it to the government as a forecast for next year's budget (Gholizadeh & Kohanruz, 2015).

Numerous researches have been done on the factors, challenges, barriers to the establishment of operational budgeting strategies and resilient economy at home and abroad. However, there is little research on the implementation of operational budgeting in the sport and the strengthening of the sports economy in this way (Arnold & Artz, 2019).

They examined the role of single budget in planning and performance evaluation, and pointed the different budget functions within the organization that are sometimes inconsistent or might be contradictory, thus concluding that using a single budget level is not highly executable for planning and performance evaluation. In examining the resilient economy, Briguglio (2014) has focused on strengthening the economy in vulnerable small countries. According to the findings of his research, micro-economics are capable of creating economic resilience in order to neutralize their economic vulnerability. This vulnerability is related to the inherent economic conditions facing external pressures. So micro-economics are exposed to external pressure more than macroeconomics (Tohidi & Alavi, 2017). A research has been carried out to identify the proper budgeting method, in line with the general policies of the resilient economy, and five features have been explained in accordance with the general policies of the resilient economy. All five features were also characteristic features of operational budgeting and therefore, it has been concluded that the operational budgeting method was in line with general policies considering resilient economy. Examining the factors affecting operational budgeting, Bakhshani & Dezhkam considered the most crucial factors in universities as inadequate technical education in budgeting, inadequate change of accounting and reporting system and lack of sufficient human resources expertise and skills. Abuyi Ardakan et al (2017) also studied the implementation of operational budgeting at the Scientific Research Center of the country and through action research determined the dimensions of performance-based budgeting, its implementation method and ultimately how to distribute the budget through a strategic plan. In the area of sport-related research, Gudarzi (2017) presented a scientific and principled framework of conceptual and functional relationship in financial management in sport federations throughout a research on “design and determine functional model of financial management in sport federations” and the

results have revealed that the functional model of financial management in sport federations is influenced by 4 independent factors in two parts of attention to the organization (including budgeting and planning) and attention to stakeholders (accounting and reporting). Examining the financial procedures in public and governmental organizations, Karimi Ney (2015) concluded that there is a difference between the current and desirable status of budgeting process, allocation of funds, spending and post-spending monitoring in sports organizations. Also, Rajabi et al (2014) analyzed the impact of participating in budgeting on job attitudes and performance of universities’ physical education managers while emphasizing the role of budgeting in planning, coordination, motivation, control and performance evaluation, and found out that direct participation in managers’ budgeting had no significant on their performances. Eventually, the results of studies done by Khazaei et al (2018) in identifying challenges of implementing a resilient economy in the sports industry unfolded that there are five main factors including weakness of juridical and legal factors, lack of central planning, neglecting research and development, economic factors and lack of attention to upstream documents. Eliminating them could lead to development in the country’s sports industry.

Research objectives:

- 1) What are the causal factors affecting the establishment of operational budgeting system in the sport of the country within the framework of resilient economy?
- 2) What are the context factors affecting the establishment of operational budgeting system in the sport of the country within the framework of resilient economy?
- 3) What is the operational strategies for establishing budgeting system in the sport of Iran within the framework of resilient economy?
- 4) What are the outcomes of establishing an operational budgeting system in the sport of the country?
- 5) What are the influential factors on the establishment of operational budgeting system in the sport of the country?

3. Methodology

The aim of this study is finding solutions to achieve the desired condition in operational budgeting regarding causal factors and current setting to provide a model for the establishment of operational budgeting in the sport of the country within the approach of resilient economy. The research methodology has been accomplished qualitatively, with an exploratory nature and with the aim of expanding current knowledge and cognition in relation to the analysis of the implementation status of operational budgeting in the sport of the country. Also, after conducting preliminary investigations grounded theory has been chosen. Employing this methodology, research questions could be answered, besides theorizing and providing a model for establishment of operational budgeting would be attainable. After selecting the operational theory, data were collected in two levels. Level one was the desk research and level two was semi-structured interview. The interviewees were consisted of 14 experts in sports' executive and practical budget and economics areas which had been selected among officials and managers of the Ministry of Sport and Youth Affairs and the National Olympics Committee as the country's two major organizations in charge of sport and other prominent sports institutions and professors and experts who had specialized researches in sports budgeting and economics and had a track record of executive and supervisory management in sports institutions. Sampling was theoretical, using a judgmental method and continued until the theoretical saturation was reached. Also, the internal and external validity of the research instrument was confirmed by presenting the results to the participants with a percentage agreement coefficient (82%). In this study, data were coded and analyzed concurrently with data collection to facilitate theoretical sampling in the research process. Current study employs Bohm¹ model of grounded theory which is the modified version of Strauss and Corbin model to finally form the optimal model for operational budgeting in the country's sport. In the open coding stage, in the first step, primary codes are identified and then reduced to final codes after repeated examinations. In the axial coding stage, open codes in the previous stage are refined and classified into two levels. Concepts are divided into classifications and main categories (causal factors, context factors, strategies and outcomes) at the first

level and subcategories at the second level to finally form the major factors affecting the establishment of operational budgeting system in open coding stage and considering the relationships between components in the selective coding stage.

4. Results

Using grounded theory, the interviews have been examined and data obtained in open, axial and selective coding stages were analyzed. In open coding stage concepts related to factors that were influential on implementing operational budgeting had been exploited and after completing the comparison process, similarities and differences between the concepts, categories derived from the same concepts were obtained. Subsequently, in axial coding propositions or axial codes (causal conditions, context conditions, action strategies and outcomes) were formed through the examination of the relationship between categories; each proposition represents the organization of a set of categories in an additional classification with specific outcomes. In the end, the selective coding stage indicates the choice of a category as the main classification and the examination of its relationship with other classifications in a way that at this stage we see the emergence of a set of statements which describe the relationship between propositions and their categories. In the following, summary analysis of interview texts is presented in three stages of open, axial and selective coding all together in the form of classifications and main categories (causal factors, context factors, action strategies and outcomes). It should be noted that the results of the open coding stage are 215 initial open codes and 102 final open codes which are classified in additional and main categories of axial coding.

As a result of analyzing the participants' views and ideas in the study, 4 factors were identified as the causal conditions and factors that contribute to the existing situation of operational budgeting establishment in the sport which are in line with the policies of the resilient economy. These factors include: factors related to the predicting performance, economic factors, factors related to social responsibility and structural factors (Table 1).

Table 1. Causal Conditions for Establishing Operational Budgeting

concepts	Categories
The need to adhere to strategic planning	Factors Related to Performance Prediction
Failure to review the status quo before budgeting	
Fear of changing the budget system and its consequences	
Lack of performance appraisal in determining future budgets	
Necessity to pay attention to all aspects of operational budgeting	
Interplay of long-term, mid-term and operational budgeting plans	
The importance of costing and revenue measuring systems	Economic factors
The Importance of Accounting and Reporting Systems	
Non-separation of real resources from unrealistic financial sources	
Misunderstanding of operational budgeting with cost of services	
Qualitative service and the inability to set prices	Factors Related to Social Responsibility
Uneven distribution of funds between federations	
Need for accurate assessment of resources	
Responsible for quality of service rather than regulation	
Investigating the status of stakeholder demands and customer satisfaction	
The need for accountability to the people	
Distribution of credits and their allocation regardless of workload	Structural factors
Insufficient understanding of the need for operational budgeting	
The lack of clear guidelines	
The high cost of establishing a new budgeting system	
Ambiguity in reporting	
Possibility to marginalize the original target	
Lack of integrated financial institutions	

Also based on the results, 5 factors were identified as the factors and conditions that underlie the existing situation of operational budgeting in the sport with the

resilient approach. These factors include: legal factors, interfering factors, factors related to credit allocation, infrastructure factors and correlation factors (Table 2).

Table 2. Background conditions for establishing operational budgeting

Categories	concepts
Legal factors	Law on the Implementation of Operational Budgeting in Public Agencies
	Adherence to the principles of operational budgeting system
	Fixing and repairing legal gaps
	Lack of adequate legal protection
	Time-consuming financial regulations
	Requirement to comply with Article 44 of the Constitution in the transfer of sports institutions
interfering factors	Need to amend existing laws despite international restrictions
	Government regulatory role rather than a management role
	Avoid looking at sports as a political tool
	Decline in the governance program of the Ministry of Sport and NOC
Factors Related to Credit Allocation	Non-compliance of some interests of the organization with those of the state
	The need for government incentives
	Allocate most of the funding to federations in accordance with Chapter 5 of the budget
	Effective oversight of sports institutions in the distribution and consumption of resources
	Allocate financial resources for the purpose of privatization
Facilitate access to available resources	
Allocate sufficient funds to maintain and maintain sports facilities	

Categories	concepts
Implementation of performance management as a prerequisite	
The lack of an efficient information system	
Creating an organizational culture for accepting operational budgeting	Infrastructure factors
The need for flexible operational budgeting	
Requires native pattern of operational budgeting	
Avoid superficial look at operational budgeting	
Organize meetings and conferences on the concept of operational budgeting	
Use the successful experience of other institutions and countries	Correlation factors
The need for cooperation between departments and institutions	

Within the analysis of action strategies, the results of the study demonstrated that improving the existing situation of operational budgeting establishment in sport requires actions which were identified in the

form of 5 strategies. These strategies include: human resource strategies, substrate strategies, budgetary justice strategy and regulatory strategy (Table 3).

Table 3. Operational Budgeting Implementation Strategies

Categories	concepts
Develop a sense of responsibility for managers to delegate authority	
The need to establish a system of rights and benefits commensurate with performance	
The necessity of managerial stability in sports institutions	Human Resource Strategies
Existence of qualifications and necessity of personnel expertise	
Necessary motivation for managers and employees	
Training and preparing staff and managers	
Use of high quality garments and interior equipment	
Reduce officials' overseas trips and save money	
International events and workshops	
Decrease in national abroad camps	Budget Consolidation Strategies
talent discovery and use of elite internal coaches	
Reduce the role of intermediaries and formulate instructions for the entry of a player and an external coach	
The necessity of monetization and independence of sports institutions	
Rely on internal power and resources	
Using a budget consolidation strategy	
The need for strong leadership	
Necessity to comply with the principle of budgetary integrity	
Documentation of financial information	substrate strategies
Correct financial modeling	
Encourage gradual and continuous improvement	
Delegation of federations to the use of sports facilities	
Establishing economic justice in sports institutions	
Implementation of ICT infrastructure	Budgetary justice strategy
Take full advantage of existing and new parts required	
Creating fair competition between federations and affiliated entities with improved performance	
The need to develop investment in the public sector	
Priority to increase productivity and efficiency	
Avoid the pattern of independence of units in resource allocation	Regulatory strategy
Creating procedural unity	

Categories	concepts
Prioritize activities and resources	
Refrain from dealing with taste	

Further analysis of the data gathered from the interviews revealed that the situation of operational budgeting establishment in the sport and achieving the desired situation will be followed by results and outcomes that include 4 outcomes within this study.

These outcomes include: empowerment outcomes, structural outcomes, performance outcomes and infrastructural outcomes (Table 4).

Table 4. Implications of Operational Budgeting

Categories	concepts
Proper use of resources to meet needs	
Modify consumption patterns and save on sports institutions	
Reduce dependency on government resources	empowerment outcomes
Allocate funding for targeted activities and proportionate to the objectives	
Repair of the economic system of sport	
Increasing capacities and capabilities	
Development of National Sport Human Capital Database	
Transparent relationship between performance results and expended credits	
Transparency of financial documents	structural outcomes
Shifting to an innovation-based economy instead of resources	
Fixing parallel work	
Helping Attract Sponsors	
Redefine the budget and deploy the restorative economy	
Correct determination of performance indicators	
Create stable and appropriate infrastructure	
Making decisions at all levels of the organization	performance outcomes
Increased data security	
Accurate Scheduling	
Budget Management	
Help increase the success of sports teams by providing efficient financial resources	
The formation of Performance Budgeting	infrastructural outcomes
Matching development of sports spaces with budget allocation and monitoring	

According to what has been done throughout the study, all steps were taken during selective coding stage were performed in a reciprocal and interactive process, along with the open and axial coding. In fact, despite the clarity of the research paradigm, the interviewees' opinions were gathered during the interviews considering the components of the model,

and the final model was designed and depicted despite the modifications made. Regarding the preliminary investigations and the interviewees' opinions and analysis of the data gathered through grounded theory method in this study, the proposed model obtained during the coding stages is presented in Figure 1.

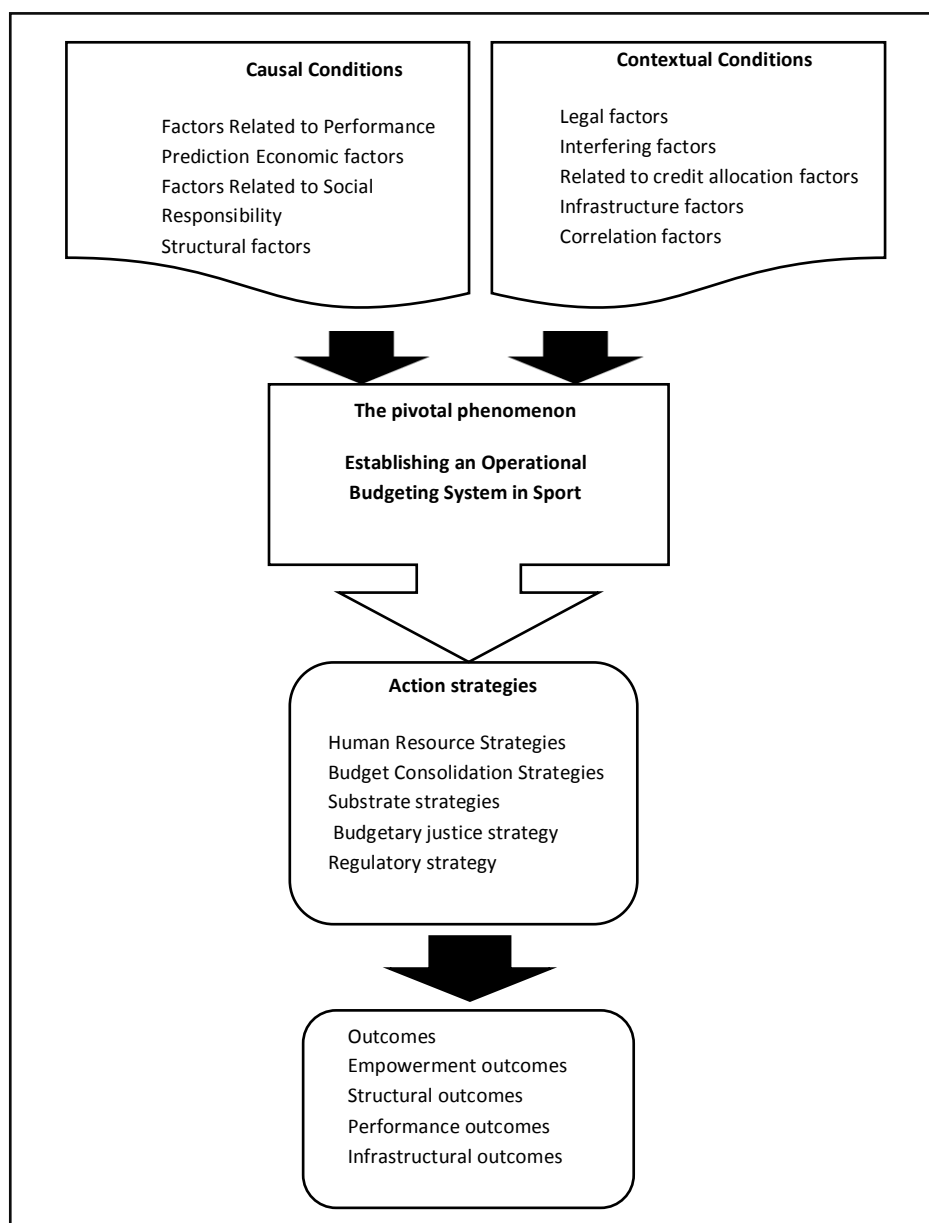


Figure 1. Factors affecting the establishment of operational budgeting system in the sport by resistance economics approach

5. Discussion and Conclusions

In this part of the study, the results of each of the research objectives are discussed separately (conclusion) and compared with the findings of previous studies (discussion). In the light of the

research outcomes and results of the paradigm model, axial phenomenon and complementary phenomena are reviewed separately. Causal factors are the factors that have contributed to the current state of the operational budgeting establishment in institutions that are in charge of the country's sport. These factors are the

reason for the suspension or continuation of the operational budgeting process and paying attention to them could be quite effective in how performance-based budgeting is implemented. According to the above mentioned the findings of the present study show that among all causal factors, there are a total number of four effective factors. The first factor is the «factor related to predicting performance». This factor refers to general remarks in terms of long-term vision and projections and performance evaluations as well as the coherence of long-term operational plans in sports institutions. Planning is one the essential pillars of operational budgeting which is properly referred to within this factor. The second factor would be «financial factor». This factor could be regarded as one the most influential factors in terms of convergence with budgeting and resilient economy. The existence of qualitative services against quantitative products in the field of sport besides the qualitative nature of sport itself has made it difficult to establish a resilient economy approach except in some areas such as sports facilities and sports equipment. The third factor would be «factors related to social responsibility». This factor has totally focused on the needs and requirements of the target group in sports budget. These requirements could be in the form of the quality of the service received, again the balance in receiving service, paying attention to fund allocations, responsibility for tasks and paying attention to all people who are in one way or another related to the budget and coordination in sports budgeting. And the fourth factor of causal factors in the present study is «structural factors». This factor, as well, refers to the ambiguities regarding the establishment of operational budgeting. These ambiguities include the unfamiliarity with the concept and structure of budgeting, the ambiguity of rules and guidelines, and the lack of an integrated financial unit and have a profound view towards operational budgeting. As mentioned in the previous sections, a collection of these factors are the reason for the current operational budgeting situation in the sports institutions. Throughout reaches done in Tehran and Shiraz universities by Doshmanziari et al (2017) and Mashayekhi et al (2014) and taking into account the various conditions and factors, the challenges of the establishment of operational budgeting were examined. One of the most important barriers was the causal conditions. Therefore, the results of these results are in line with the present

study. Context factors, as the title implies, signify the background and groundwork of the current situation. This context can include both the internal environment of the organization and the external environment. The results show that 5 factors are identified as the context factors. The first is «legal factors». These factors include conditions arising from the laws and guidelines of the organization itself or outside the organization. For example, one of the most important of these laws that has led to the beginning of the operational budgeting process in public institutions is the law on the requirement for operational budgeting, which has been set out in paragraph (ج) of note (1) to the budgetary rules of years 1381, 1382 and 1383 and article (138) of the fourth Development Plan. However, the definition and establishment of operational budgeting still has some ambiguities. Alongside these binding laws, operational budgeting has also principles and guidelines that require proper execution. The second factor of context factors is the «interfering factors». One aspect of resilient economy refers to the diminishing role of the government. This is an issue in sports as well as in other areas and even more bold. In this regard, the government needs to delegate authorities to oversee the affairs. This in turn drastically reduces government costs and leads to a resilient economy. «Factors related to credit allocation» is the third factor. Credit and how it is allocated might be the most underlying factors in operational budgeting; as one of the most prominent objectives of operational budgeting is the systematic allocation of credits. The fact that sports federations are the major consumers of sports budget funds indicates the importance of more supervision upon this sector. In addition to discussing privatization and the resilient economy, the need for investment and planning can be discussed as well. The fourth factor is «infrastructure factors». There are prerequisites that must be considered beforehand for the appropriate establishment of operational budgeting. These prerequisites include readiness to accept operational budgeting by managers, experts and stakeholders as well as the acceptance of operational budgeting as a fundamental change. One of the most obvious drawbacks to operational budgeting is that all conditions are unpredictable; therefore, paying attention to its flexibility and capability of change is required and the fifth and last factor which is the «correlation factor» that emphasizes the need for

cooperation between the different departments of the sports institutions as well as between the organs. This cooperation can be in the form of integrating the operational budgeting system and providing successful experiences in deploying it. Context factors in this section can create groundwork in order to remove obstacles and causal deterrent factors and pave the way for the establishment of operational budgeting. The results of a research done by Lu et al (2011) on the content of the performance-based budgeting showed that the performance-based budgeting law, which contains detailed guidelines on the development, reporting and use of performance-based data, leads to stronger use of the performance-based budgeting system in the United States. The result is consistent with the present study regarding the importance of laws and guidelines as a legal factor. In addition to previous researches, studies have shown that Khazaei et al's (2018) findings on the identification of legal and regulatory factors, the lack of a central plan, and economic factors affecting resilient economy in sport are consistent with the result of the study.

Getting from the current situation to the optimal situation and achieving the most appropriate conditions for establishing operational budgeting in sport requires actions and strategies that can have positive outcomes and lead to success in this area. «Human resources strategies» as the first strategy, reflects the increased expertise and ability of individuals involved in budgeting in sport. That is to say, from top executives and managers to employees, they must be prepared to establish the operational budgeting. This readiness could function as an action and strategy and ensure the certainty of success. According to the principles of operational budgeting, if executives are empowered and there is oversight to control abuse, the right model of budgeting establishment seems likely to go even better. Therefore, actions taken in human resources strategy can lead to significant results in operational budgeting model in sport as one of the most substantial strategies. One other important strategy in this part of the research is the «budget strengthening strategy» in economics which is most closely related to the resilient economy approach to operational budgeting. When it comes to strengthening the economy, it is not just about less consumption, yet about reforming and improving the pattern of consumption and innovation in the use of internal capabilities. As previously

mentioned, most budgets are being dedicated to federations as the representatives of each sports field. Regarding the resilient economy approach, the most tangible way to comply with existing restrictions is to reduce unnecessary foreign exchange costs and increase national capabilities and talents. «Substrate strategies» are the third group of strategies seeking improvement in the establishment of operational budgeting. Actions embedded in this group of strategies are the fundamentals of budgetary change. One of the most important of these events is having a responsible leader who is aware of the operational budgeting issues. For such a change in budgeting system, in addition to the characteristic of management, the need for a leadership spirit in highest performance responsibility seems essential. The inclusive establishment of operational budgeting, in the absence of a strong leadership, is very unlikely. «Budgetary justice strategies» is the fourth impellent strategy towards the optimal establishment of the budget. As it turns out, this strategy points to one of the principles of the resilient economy, namely equity in the allocation of resources. Credit allocation is significant because it can provide funds to all sports institutions and improve their status. In the absence of justice and unequal, targeted budget allocation the situation will not be seamlessly improved and the last and the fifth strategy is «regulatory strategy». Setting up activities and plans in order to achieve development in the establishment of operational budgeting is the goal that this strategy pursues at the macro level. One of the most important strategies for developing sports can be efforts to increase the efficiency and effectiveness of the sports budgeting system. If the budgeting system is reformed and can reach its maximum efficiency, one of the most significant resources required for sports, namely financial and fund resources, is properly regulated and allocated, resulting in high utilization of current potentiality. Reviewing previous researches, the results of the research done by Gholizadeh & Kohanruz (2015) on the requirements of establishing operational budgeting in higher education revealed that management, environmental, human, technical, process and structural factors act as effective factors in establishing operational budgeting and in this regard seem to be in line with the present study. In their research, Khazaei et al (2018) also found that the requirements related to strengthening the sport economy play a decisive role in

institutions such as the Ministry of Sport and Youth, sport federations, and the National Olympic Committee, which relate to people and to international institutions. The outcomes of establishing action strategies can be considered as the best establishment of operational budgeting. Using causal factors and removing its obstacles, taking permanent advantages of context factors and overcoming its problems can provide strategies that will ultimately lead to desirable results and outcomes in the establishment of the budgeting system in Iran's sport. The first outcome which has a lot in common with the concept of resilient economy is the «empowerment outcomes». Empowerment implies relying on internal capabilities and expanding them. Internal capabilities can be used only when they are qualified and capable enough to compete with external facilities. Proper utilization of existing resources, their maintenance and development, as well as the modification of consumption patterns by sport's human resources can be one of the outcomes expected as a result of the establishment of resilient economy principles. «Structural outcomes» as the second set of desirable outcomes of establishing operational budgeting refers to the consequence of change in the budget system and in fact a redefinition of the budget from an operational point of view. One of the outcomes of operational budgeting would be repairing the sports economy and clarifying how the budget is spent in sports. Of most prominent steps taken by the Ministry of Sports and Youth to provide one of the prerequisites for establishment of operational budgeting is the utilization of a national human resource portal under the title «Mobin». The third expected outcome of the successful establishment of operational budgeting is «performance outcomes». The reason for selecting this title for these outcomes refers to their operational nature. In fact, this section expects outcomes to be achieved with the establishment of operational budgeting. Another significant component of budgeting is the formulation and determination of indicators and standards that remarkably help both the planning and plan monitoring sectors. «Infrastructure outcomes» along with other outcomes of the study, increase the coordination and integration resulting from the establishment of operational budgeting. Endogeneity created by changing the budget process to make it operational, reduces dependence on external resources which in turn implies strengthening the

budget for the sport. Strengthening and planning leads to successes even with the increase in international obstacles. The results of research performed by Amirkabiri et al (2014) shows that indicators such as efficiency, workload, quality of service and customer satisfaction are of great value managers in order to improve the performance. Since the structural outcomes of the present study have also pointed to similar findings, the results of this study seem to be consistent with the present one. Milani (2015) also stated in his research that the resilient economy has conditions and requirements that include the use of all state and public capacities, the transformation of economic conditions through the establishment of village 44 policies of Iran's constitution and empowerment in the private sector.

Given the significance of the budgeting system in any organization and the impact it has on the organization's success or failure, it can be acknowledged that considering the internal factors of the organization along with the environmental factors affecting it, could be a factor for enhancing the level of sport in the country in accepting the operational budgeting system and being ready to establish it so that it may be a step towards the proper utilization of internal resources and the resilient economy. To achieve the goals of resilient economy in sport, sports managers need accurate planning and budgeting. This planning and budgeting together with the efforts of human resources and their commitment is a positive and forward step for the development and expansion of the country's sport. Considering the state budget and the economical challenges and constraints of recent years, the country's sport has faced many problems and obstacles which can be overcome by utilizing the capabilities of human resources, using internal potentialities and presenting operational solutions. Overall, privatization in sport should be activated and enhanced in order to develop and improve sports budgeting and economy, and investment security in private sector should be increased in order to benefit the sport industry. Also, by enacting supportive laws, development on sports with emphasis on resilient economy should be brought to the sports. Establishment and implementation of operational budgeting in sports institutions can provide a proper basis for deciding on the optimal allocation of resources in sports and be considered as a corrective measure to establish a deep link between budgeting

and performance improvement in sports as it creates the most direct link between increasing efficiency and practicing resilient economy policies. In fact, the operational budgeting reveals how this performance affects the desired results. Accordingly, a good operating budget can be the start of optimization and strengthening of the sports economy.

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Note

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