

The Relationship between Budget Control and Ethical Manipulation with the Tendency to Budget Deficit with Emphasis on the Role of Procedural Justice in Achieving Sustainable Economic Development

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Abstract

One of the biggest obstacles to the efficient use of resources in government agencies is that the level of the budget deficit is significantly high. Therefore, all aspects of the budget deficit must be considered and the effective factors of the tendency to create a deficit in government organizations should also be considered. The present study was conducted by examining budget control and ethical manipulation on the tendency to budget deficit with emphasis on the role of perceived procedural justice in government departments of Golestan province. The present research is applied in terms of purpose and descriptive-survey method. In order to collect data, a combination of library and field methods has been used. According to the Krejcie-Morgan table, the minimum sample size is 136. Due to the possibility of non-reversibility, some 150 questionnaires were distributed among the target group. The method of distributing the questionnaire in this research is stratified random. The data were analyzed by structural equations and by using Smart PLS software. The results show that in this study there is a significant relationship between budget control and ethical greed with the tendency to budget deficit with emphasis on the role of perceived procedural justice in government departments of Golestan province.

Keywords: Budget control, Ethical manipulation, Tendency to budget deficit, Perceived procedural justice.

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