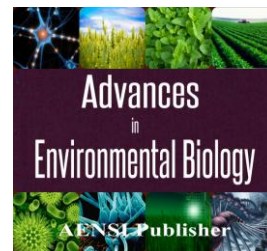




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The Identification of the Effective Factors on the Sustainability Accounting Development in Iran and Strategy Designing by using the Quality Function Deployment Model

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ABSTRACT

Many of the behaviors and performances by the managers and the staff members are influenced by the ethical values and they are rooted in the ethics. Neglecting the work ethics in the organization management, in the communities such as Iran which from one hand possesses rich ethical values, and from the other, keeps a significant distance with modern countries can create big dilemmas for the organizations. Moreover, by the increase in the social expectations from the organizations, societies are more susceptible to problems such as environment, women, children, minorities, handicaps' rights, employment equality and manpower decline. Negligence of such rights from these organizations parts and nonobservance of the ethical principles in confrontation with external interests can lead to dilemmas for the organizations and question the legitimacy of the organization and its operations and it can influence the organization's success. Therefore, the present study is seeking to deal with the identification of the strategies to enhance the sustainability accounting in the country. After the identification of the eight chief factors, by performing the Delphi Technique and then the validation of such indices by administering questionnaire between 76 people from the active staff members in Tehran in the field of the environment and the social NGO accounting, all of the models are identified and they were considered as the inputs to the quality function deployment model and 14 improvement strategies were identified through in-depth interview with 11 individuals from the managerial sectors of the above mentioned organizations. The strategies' absolute and relative weight is a suitable standard for the rating and the two following strategies, "constituting a special-purpose policy making and sustainability accounting coordination committee and imitating the successful international companies had the highest weight and were the highly efficient factors and more input indices will improve through their implementation.

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INTRODUCTION

Sustainability accounting, which is recognized as the big company's social accounting, social and environmental responsibility accounting and reporting it to the society includes the companies' social and environmental responsibility or the financial reports and non-financial reports and it dates back to about 20 years ago. This type of accounting both includes financial accounting and disclosure of the nonfinancial information about the performance of one company relative to the external interest groups such as equity owners, financiers and other officials. This collection of the reports is indicative of the activities which directly influence the society, environment and economy performance of an organization. The sustainability accounting is contrary to the management accounting and it is aligned with financial accounting in which a type of management accounting is applied to internal decision-making and new policy making and exerts substantial influences on the organization performance so that these performances aside paying attention to the economical aspects will incorporate attending to the social and environmental problem (which is defined as one of the three parts in triple entry accounting including society, organization, interest) [11].

Based on the previous researches, the companies' social responsibility has been defined with the expressions such as the companies' commitment for spending parts of their income and interests for nonprofit affairs and charity. In other words, the main concept and premise of CSR is the readiness to answer the legal beneficiaries of the organization and these beneficiaries involve customers, citizens of the society, staff

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members etc. After the Rio de Janeiro conference in 1992, the compilation and the measurement of the sustainable development indices as one of the most significant issues related to the sustainable development have been at the focal point of the attention and many theoreticians from various disciplines have tried to develop indices and methods for the measurement of the amount of the sustainability in different countries. But, different understanding and attitudes towards sustainable development has proposed various methods for the identification and sustainability survey. In one spectrum of the sustainable development discussions are the economists who usually emphasize on the economical and occasionally on social scales to assess the sustainability and on the other end of the spectrum are the environmental elites who mostly emphasize on the measurement and assessment of the environmental indices for the sustainability elaboration. Economists usually take advantage of the monetary valuation methods to assess the sustainability, while the scientists and the researchers from the other fields make use of the physical scales and sometimes mental scales for the sustainability assessment. From among the economical approaches to assess the sustainability one can refer to greening the gross domestic production, resource accounting based on their functions, sustainable growth modeling and strong and weak sustainable conditions. Generally, economists know the sustainable growth as a part of the economical sustainable development. One of the most important tools for assessing the various aspects of development as a general concept and, in particular, sustainable development is the headline indices. These indices during the previous years, especially after the Rio De Janeiro conference in 1992 have witnessed widespread applications, so that up to the end of 2006 the number of such indices has reached to 160 which have been published by the international organizations dependent on the United Nations and academic and research centers [5]. From among the headline indices specimens it can be referred to the green accounting system's objective-focused indices. From among the older indices one can refer to the following items: measure of economical welfare (MEW), index of social progress (ISP), the physical quality of life index (PQLI), the economical arrow of welfare (EAW). From among the more recent composite indices which have been proposed in the 1990s to assess the economical performance or sustainability it can be referred to: Human development index (HDI), United Nation Development Program (UNDP), Sustainable progress index (SPI), Ecological Foot Print (EF), Material input per service (MIPS), index for sustainable economical welfare (ISEW), gross production index(GPI). Sustainability Barometer (BS), International Union for conserving the Nature (IUCN), and International Development Research center (IDRC) in 1995 and environmental pressure index (EPI), European Union (EU, 1999) (Meidus et al, 2009).

From the beginning of 2000, also there has been a lot of efforts for the preparation and application of the sustainable development composite indices from the international communities and theoreticians. The consulting group for sustainable development indices (CGSDI) introduced the sustainable development indices with the title of "sustainability dashboard (DOS)" in some parts of their studies which were used as the sustainable development activities performance tools in 2003 [12]. Due to the vastness of such indices it cannot, possibly, be expected that all of them can be well implemented in Iran because of their short compilation age, but in the first step the factors should be identified that can lead to the organizations tendency to maximally take advantage of the sustainability accounting and compile the best of its development strategies and the present study is designed in alignment with this objective.

The survey of the concepts and study background:

The social responsibility is regarded as the most important indicator for the sustainability accounting, in fact, it is regarded as a system's function for the interpretation of the realities which guide the relationships between the individuals and their physical and social environment and determine their behaviors and performances and navigate those performances and social relationships. [7]. Social accounting is part of the accounting knowledge the objective of which is the measurement and the reporting of the social effects (the social costs and profits) resulting from the business entity operations. Since every business entity is part of the society in which it operates and it is constantly interacting with other society members and by referring to the unwritten social conventions between the society members which are being deduced for the interests of all of the members it is necessary for the business entity to be aware of its commitments and responsibilities and not to limit them to the shareholders' interests rather the business entity should feel commitments and responsibilities for other society's groups such as financiers, employees, customers and sellers and other groups in the society and the environment surrounding them as well [3]

The world capital markets convergence and the emergence of the world problems and issues and the rationales related to the quality control topics has peaked for the accounting profession during the recent time so that the financial crisis in 1997/1998 and the Enron collapse in 2001 has led to the increase in the concentration on the national accounting concepts in international level and in the current period it shows greater concentration on this concept in the accounting literature and there is an increasing concern about the problems related to the sustainable development and its accounting and through sustainable accounting discoveries and its optimum implementation it is highly possible to bring about the reevaluation and change of the accounting principles and concepts. This subject will practically create a new challenge for the accounting course and

correspondingly there has been proposed significant suggestions in relation to such a structure in the developing countries, performing statistical works and measuring the above-mentioned concepts in the accounting course for the sustainable development and this is mainly proposed in the national and international communities. Even the supra-national institutions in political level, such as the United Nations and the organization for economical cooperation and development has paid attention to the accounting course to support the sustainability and has posed subjects and has dealt with it completely, especially in its conferences. From the previous periods up to now, environmental accounting has been the most beautiful subject indicating the accounting evolution for the sustainable development and this and paying attention to its concepts firstly has been increasingly dealt with and surveyed by one of the American university units by Robert Heugh at the beginning of 1990. Also, social accounting can be defined in relation to the information published by an organization which allows interests parties to evaluate the organization performance in confrontation with social problems (positive and negative) [9].

Social accounting is the process of collecting, measuring and reporting the transactions and it is these transactions mutual effects between the business entity and its surrounding society. The social accounting through measuring and reporting the mutual effects of the business entity and the peripheral society allows for the evaluation of the social commitment fulfillment power [9]. There are various ideas and notions in relation to the social responsibilities of the accounting concept and also its appellation. Conceptually, some consider it as part of the financial accounting and regard its implementation only possible through financial accounting or in other words, in this group's idea, the social responsibilities accounting is a simple extension of the traditional accounting role. While prevailing groups believe that social responsibilities accounting system possesses its unique principles, regulations and concepts, in a way that it can be considered as a completely separate subject such as management accounting, finished price accounting, governmental accounting etc the objective of which is the confrontation with the following social problems:

1. The evaluation of the social effects of the business entity operations
2. The measurement of the social costs and commitment of the business entity
3. The measurement of the social interests of the business entity
4. Preparing an informational system inside and outside the organization which contributes to the business entity's social effects evaluation. But, from naming point of view some have named it social accounting and some have named it business entity social accounting, but the expression which is mainly in use is the same social responsibilities accounting [8].

Economical and social expenditures segregation is one of the social responsibilities accounting problems since many of the costs can be classified in both of the categories.

From the social responsibilities accounting concepts definition point of view it can be said that there has been presented different definitions by the theoreticians and intellectuals the most important and the most prevailing ones are the followings:

The social responsibilities accounting is part of the accounting knowledge the objective of which is the measurement and the reporting of the social effects (social costs and interests) resulting from the business entity operations and since every business entity is part of the society in which it operates and is constantly interacting with the other society members and by referring to the social unwritten conventions between the society members which are being deduced to preserve the interests of all of the members it is necessary for the business entity to be aware of its commitment and responsibilities and not to limit them to the preservation of the share holders interests, rather it should feel other commitments and responsibilities for the other society groups such as financiers, staff members, customers and sellers and the extant groups in the society and the immediate peripheral environment as well. For instance, in the social responsibilities accounting system, the business entity operation results reporting is not limited to the traditional method of contrasting income with costs, rather it is necessary to expand this contrast and make it to involve the business entity expenditures and interests as well [6].

Problems and advantages of the social responsibilities accounting system implementation:

From among the most important advantages of the social responsibilities accounting system the following subjects can be referred to:

There are two methods of reporting the social costs:

1. Reporting in the notes accompanied with the financial statements
 2. Reporting the social costs separately and independently
1. Brings about the increase in the business entity social responsibilities and increases their presence in the environmental operations and participation in the social and economical development program.
 2. Allows for the conditions for inputting the environment subject in the national accounts which will end in two results:

First: the preparation of important information for the social and economical development programmers in the national level;

Second: the preparation of the conditions for the improvement of the methods and indicators relative to the calculation of gross domestic production, but there are many problems in the face of the social responsibilities system implementation advantages from among the most important of which it can be referred to the problems related to the measurement and reporting the social costs and interests [4].

The problems with the social and economical costs separation:

The social and economical costs for every business entity are stemmed from the business entity social and economical commitments; commitments which are possibly a result of the legal requirements or the voluntary volition of the business entity. But, the problem that the social report providers are facing with is related to these two costs separation. Since the combination and blending of some of these commitments with each other produces problems in drawing a demarcation line between the two. For example, the research and development costs and/or the costs related to the increase in safety coefficient can be considered as the social costs, while on the other hand they can be regarded as the economical costs with the intention of increasing the sales volume and more competitiveness competence with other producers or the staff training costs can be considered as the preparation of opportunity for scientific progress of the staff members in case of which they are a type of social cost, while these types of costs can be looked at from an economical standpoint which are aimed at increasing productivity and eventually increasing the profitability [1].

The Study Methodology:

The current study is operational from the objective point of view since it is seeking for objective innovation to identify the effective factors on the sustainability accounting enhancement in Iran and to present strategies. It is worth mentioning that to obtain native indices and unique to the country of Iran and according to this matter that the suitable indices have not been found in the study background, the Delphi method has been taken advantage of and 11 members of the senior managers of the active NGOs in Tehran have participated in the current study with us. The method basis or Delphi technique is based on this subject that the notions from the experts of every scientific discipline for predicting the future are the most correct notions. Therefore, despite the surveying study methods, Delphi method reliability depends not to the number of the participators but to the participating experts' scientific reputation. The Delphi study participators can include 5 to 20 persons. The minimum number of the participators depends on the quality of the study method design. In this method panels of the experts are formed in which the members' relationship is performed through the panel supervisor. The participators internal communication is anonymous and the notions, predictions and tendencies are not attributable to their presenters. The distribution of such information is done without disclosing the presenters' identities. By performing three stages of returning the indices to the studied experts, finally, the 8 following factors were identified as the effective factors on the sustainability accounting enhancement in Iran.

Table 1: The effective factors on the sustainability accounting enhancement.

The creation of the environment conservation culture and its role in the business entities' financial enhancement
the existence of encouraging regulations for the companies using social accounting
The existence of documentation and the precise knowledge management for the documentation of sustainability accounting operations in Iran's successful companies
The existence of suitable educational programs for the organizations managers along with the sustainability accounting implementation
The elimination of luxurious and unnecessary attitudes towards sustainability accounting
The creation of intellectual capitals in the sustainability accounting and the development of the management team qualifications for its implementation
The acceleration of privatization growth pace and fitting its financial mechanism
The creation of a certain perspective and mission in the government sustainable development objectives

To show this idea that whether the identified factors are of significant influence on the sustainability accounting enhancement in Iran, a questionnaire was designed and it was administrated to the NGO staff members in Tehran. Since there is no exact volume of the numbers of these staff members in these organizations the indefinite population sampling pattern formulae was used. After administrating the questionnaire between 35 staff members from the studied organizations, the highest level of error equal to 0.216 was obtained and by inserting it in the following formulae the sample volume equal to 72 persons was determined. By administrating 90 questionnaires among the statistical population, in the end 79 questionnaires were returned and from this number of the returned questionnaires, 3 were incomplete and were eliminated from the analysis. Finally, 76 completed questionnaires formed the basis of the analyses.

$$n = \frac{Z_{\alpha/2}^2 * g_{\alpha}^2}{e^2} = \frac{1.96^2 (0.216)^2}{0.05^2} = 72$$

Study findings:

To study the questionnaire reliability the Cronbach's Alpha test was used. The results obtained from the Cronbach's Alpha calculation for the study questionnaire and each of its aspects are illustrated in table 2.

Table 2: Cronbach's Alpha estimation Case Processing Summary

		N	%
	Valid	76	100.0
	Excluded (a)	0	0
	Total	76	100.0

a Listwise deletion based on all variables in the procedure.

Reliability Statistics:

Cronbach's Alpha	N of Items
.769	8

The findings from table (1) indicate that the amount of Cronbach's Alpha is desirable for each of the questions therefore, the questionnaire reliability is confirmed. In the current study, the factorial analysis was used for evaluating the questionnaire validity. The results obtained from the Bartlet test and the KMO amount is illustrated in table 3.

Table 3: KMO and Bartlet test on the questionnaire indices

The sampling sufficiency index (KMO)		0.891
Bartlet Test	Test Amount	3299
	Significance level	0.000

question	Factor loading
1	0.850
2	0.655
3	0.759
4	0.748
5	0.779
6	0.710
7	0.672
8	0.564

The table (3) results are expressive of the studied sample volume sufficiency. The amounts of the indices estimated factorial load is illustrated in the second part of the table. As the results show the factorial load of all of the indices is more than 0.5, therefore, the study validity is confirmed as well and there is no need to eliminate any of the indices. In this part, we are seeking to test the importance of each of the eightfold factors in the form of a statistical hypothesis by making use of the collected scores relative to the importance of the effective factors in enhancing the sustainability accounting in Iran. In the following section, we deal with the findings resulted from the hypotheses analysis relative to the eightfold factors importance. Before proceeding to the statistical analysis, it is necessary to make sure that whether the data distribution is normal or abnormal. To do so, we should use the Kolmogorov-Smirnov test. Based on the results obtained from the following table and corresponding to the significance level which is larger than 0.05, the data distribution in the indices importance questionnaire is normal and the process is followed by using parametric tests to analyze the data.

Table 4: The Kolmogorov-Smirnov test for the indices importance questionnaire One-Sample Kolmogorov-Smirnov Test.

		Importance Data
N		76
Normal Parameters ^a	Mean	5.1719
	Std. Deviation	1.33492
Most Extreme Differences	Absolute	.224
	Positive	.117
	Negative	-.224
Kolmogorov-Smirnov Z		1.268
Asymp. Sig. (2-tailed)		.083
a. Test distribution is Normal.		

In the first part, the results obtained from the data analysis is evaluated by using the T-Student test and based on the designed hypothesis. Due to this fact that the questionnaire is based on a 7-option scale, based on the statistics books the average should be strictly considered as 4.

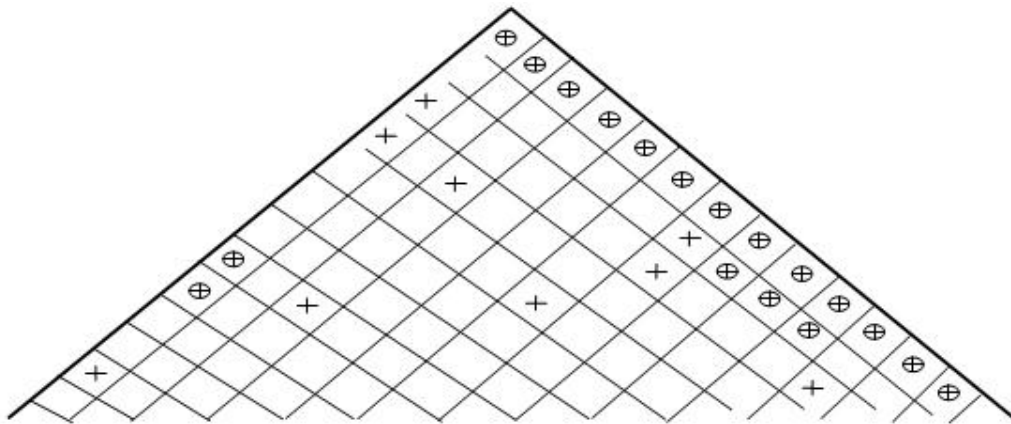
The sample hypothesis:

Creation of the environment conservation and its role in the business entities financial enhancement has a significant influence on the enhancement of the sustainability accounting in Iran.

Table 5: The findings obtained from the hypotheses evaluation.

	Test Value = 4					
	t	df	Sig. (2-tailed)	Mean Difference	95% Confidence Interval of the Difference	
					Lower	Upper
Hypothesis 1	2.676	75	.009	.40795	.1051	.7108
Hypothesis 2	2.753	75	.007	.40032	.1116	.6891
Hypothesis 3	2.156	75	.034	.30119	.0237	.5787
Hypothesis 4	2.104	75	.038	.28012	.0158	.5445
Hypothesis 5	2.848	75	.005	.37035	.1121	.6286
Hypothesis 6	3.978	75	.000	.59490	.2979	.8919
Hypothesis 7	3.642	75	.000	.53081	.2414	.8203
Hypothesis 8	4.007	75	.000	.58892	.2970	.8809

The results obtained from the eightfold factorial analysis of the factorial importance in the sustainability accounting enhancement was indicative that each of the eight factors considered in the current study own significant effects on the sustainability accounting enhancement in Iran. Now, suitable strategies should be thought of for these factors so the QFD model was selected. By making use of the notions from 11 experts participating in the study, in this stage, the total number of 14 improvement strategy were extracted corresponding to the following figure and the importance indices for each of the indices, the amount of their influence on the critical indices, the objective availability difficulty, the objective attainment cost and the absolute weight of each of these indices were extracted as well. It has to be mentioned that this model has been performed in many nonproductive parts in the past studies in the form of a one-stage study from among which one can refer to the organizational agility [13,2] and tourism.

**Fig. 1:** The conversion of the effective factors on the sustainability accounting in Iran to the improvement Strategies.

	Sustainability accounting specialized training	Benchmarking the successful companies	Elaboration of the sustainability accounting role	Specialized policy making committees	Using brave, innovative managers	The revision of the companies' income tax	Creation of the sustainable development	Creation of the entrepreneur culture	Outsourcing specialized operations	Showing the real results of the sustainability accounting	Relationships between the industry and university	Supporting the technical scientific formations	Supportive Government	Sustainability accounting mission statement	Importance Degree	Situation Analysis in Iran
Creation of the environment conservation culture	7	7	7	7	3		5			7	7	7	3	7	5.7	2.6
Existence of encouraging regulations for the companies		3		7		7							7	7	5.5	2.8
Existence of documentation and the precise knowledge management	3	7	3	7	5		7	3	3		5		3	7	4.1	3.1
Existence of suitable educational programs	7	7		7	5		7		3		7	7	3	7	5.3	2.9
Elimination of luxurious and unnecessary attitudes	7	3	7	7	7		7			7	5	3	3	3	4.4	2.5

Creation of intellectual capitals	5	3	3	7	3		7	3	7		7	7	3	3	5.2	3.6
Acceleration of privatization growth		3		7		7	3	7	3				3	7	5.8	3.9
Creation of a certain perspective and mission		7	7	7	3		3	3			3		7	7	6.2	2.4

Hardship of Achievement to goals based on facilities	3.4	2.1	1.7	1.8	2.7	2.5	3.5	4.3	3.6	3.8	2.5	2.6	4.8	3.7
Cost of achievement to goals	2.1	3.5	2.4	1.6	2.2	4.6	3.4	3.8	1.8	3.2	2.3	3.8	2.4	2.6
Situation of Iran in strategies deployment	2.7	1.4	2.2	2.8	2.4	1.7	1.7	3.1	1.7	2.4	1.5	2.9	2.4	1.7
Absolute Weight	146	212	142	295	129	79	197	87	82	71	174	127	173	228
Relative Weight	7	10	7	14	6	4	9	4	4	3	8	6	8	11

First stage: the identification of the effective factors on the 8 input indices improvement:

By making use of the 11 experts notions from the sustainability accounting field in the active NGOs in Tehran, in this stage, the total number of 14 improvement strategies were identified as follow everyone of which can be effective in the improvement of some of the input indices.

1. Sustainability accounting specialized training in the countries' universities
2. Benchmarking the successful international companies
3. The elaboration of the sustainability accounting role in the obviation of the social problems
4. The formation of specialized policy making and sustainable development committees accounting coordination
5. Using brave, innovative managers familiar with social environment
6. The revision of the companies' income tax
7. Development of the consulting institution for the sustainable development enhancement
8. The creation of the entrepreneur culture and private sector encouragement
9. Outsourcing specialized operations to the outside parties and experts attraction
10. Showing the real results of the sustainability accounting implementation results in the society
11. The continuous relationships between the industry and university and supporting the development accounting research
12. Supporting the technical scientific formations and specialized cooperation
13. The government role playing as the supporter and regulator
14. The compilation of the sustainability accounting mission statement

But the next question is that whether these strategies have a negative effect on each other or not?

The second stage, the quality house roof:

in the current stage we should be seeking to find out the way that these 14 strategies affect each other. In case that two or more indices affect each other negatively one should be omitted. By making use of the experts' notions, as it can be seen from the figure, no negative effect is observable. It is worth mentioning that the high positive effectiveness is shown by a positive circle and the medium effectiveness is shown by the plus sign.

The third stage: importance degree:

In this stage the experts assigned a value from 1, very low, to 7, very high, to each of the 10fold indices the average of which is shown in the table. Also, Iran's status in each of the indices has been obtained corresponding to the idea of the 11 experts in each of the indices based on the same spectrum which indicates that Iran in the indices of "creating a certain perspectives and mission in the development objective" and "the elimination of the luxurious and unnecessary attitude" and "the creation of the environment conservation culture" has a more inappropriate status respective to the other indices.

The fourth stage: the effects matrix:

In the medium house quality matrix, the amount of each of the 14 strategies effects on the eightfold index should be determined. 7 means high effectiveness, 5 means medium effectiveness and 3 means weak effectiveness. Also, the blank houses are indicative of their neutrality. As it can be seen strategy "the formation of the specialized policy-making committees" with the effectiveness of 7 has the highest effects on all of the input indices.

Fifth stage: weights:

In the underneath part of the quality house the difficulty of attaining the strategies, their costs and the country's status in the past efforts for attaining these strategies should be determined and these numbers are also should be defined based on the 7-option spectrum. Also, the indices relative weights based on the multiplication sigma of the effects matrix and the input importance have been obtained.

Discussion and conclusion:

In the present study we tried to offer suitable strategies for the sustainability accounting enhancement in Iran in which finally 14 improvement strategies were designed. The quality house roof can provide the researcher with the results. In a way that if a strategy exerts a positive effect on more of the strategies it should be considered as a fundamental and main strategy since a number of other strategies also approach their objectives by its practical implementation. As it can be seen three strategies own the highest effectiveness on the others:

- Sustainability accounting specialized training in the countries' universities
- The government role taking as the supporter and regulator
- The compilation of the sustainable accounting development perspective document

The next stage is the determination of the effects of each of the strategies on each of the inputs and every strategy should at least affect one of the input indices, otherwise it should be omitted from the analysis. As it can be observed the following strategies:

- The revision of the companies' income tax
- Showing the real aspects of the sustainable development implementation results in the society by affecting only the two of the inputs, possess the least effectiveness among the indices but the following strategies influenced most of the input indices:
- Benchmarking the successful international companies
- The formation of specialized policy making committees and sustainability accounting coordination
- Development of the consulting institution for the sustainable development enhancement
- The government role taking as the supporter and regulator
- The compilation of the sustainable accounting development perspective document

Now, it is possible to all of the factors again based on this expert group notions by having the indices importance by making use of the experts notions rate, therefore the following ranks were obtained:

- The creation of a certain mission statement in the development objectives
- Acceleration of the privatization growth pace
- The creation of environment conservation culture
- The existence of encouraging regulations for the companies
- The existence of suitable educational programs
- The creation of intellectual capitals in the sustainability accounting
- The elimination of the luxurious and unnecessary attitudes
- The existence of documentation and the precise knowledge management

It has to be mentioned that the ranking basis of the strategies also can be based on many indices for example the cost of attaining the objectives or the strategy implementation difficulty. Based on the objective attainment cost, the main priority of the strategies implementation is as follows:

- The formation of specialized policy making committees and sustainability accounting coordination
- Assigning specialized operations to the outside parties and experts attraction

Based on the difficulty of attaining the objective, "the elaboration of the sustainability accounting role in the obviation of the social problems" and "the formation of specialized policy making and sustainability accounting coordination committees" are at the top of the implementation priority list because they have the least difficulty for the implementation. Of course, one should be cautious as to combine the two difficulty scales and cost based on certain policies or as to prefer one to the other. On the other hand, the strategies absolute and relative weights is also another standard for the ranking and the strategies "the formation of specialized policy making and sustainability accounting coordination committees" and "imitating the successful international companies" own the highest weight and effectiveness and as it was mentioned by their implementation more input indices are improved by them.

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