

Investigating the Relationship between the Role of the Quality of the Educational Environment, the Quality of Educational Services and Social Interactions and Achieving Educational Goals by Considering the Role of Financing

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Abstract

Purpose: In the current research, the relationship between financing and the three factors of the quality of educational services, the quality of the educational environment and social interactions was examined. On the other hand, the relationship between the three mentioned factors and achievement of educational goals was also investigated. **Methodology:** the method was descriptive - correlational and variables were quantitative. Research was carried out at Universities and the sample was 214 teacher students and professors. The structural equation modeling approach was used for analysis. **Findings:** The results of this study indicate that financing have a direct relationship with the quality of the educational environment, the quality of educational services and social interactions. Based on the obtained factor obtained in analyzing the results, the most important method of stable financing was known financing. As a result, this study indicates that commercializing of researches and earning revenue from them was one of the most important financing solutions. **Conclusion:** Achieving educational objectives is one of the most important goals of educational institutions. This is important at the various educational levels; however, it is vital to achieve the educational goals in the universities that educate future's professionals, teachers and teachers. The level of achievement of educational goals is also known as educational performance. This function is influenced by various factors such as the quality of the educational environment, the quality of educational effort, and social interactions. Achieving these dimensions requires development programs that undoubtedly require strong financing from various sources.

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1. Introduction

One of the most important issues in the field of educational sociology is the achievement of educational objectives. In fact, the achievement of educational goals is indicative of the success of an educational system. Based on the various given definitions, the educational performance or the amount of achievement of educational goals is defined as teachers, professors, students or educational institutions achieving their short-term and long-term educational goals (Bary and Lillis, 2014). Achievement of educational goals is usually classified at different levels. This categorization is based on educational levels, including elementary, high school, and even academic levels. Achieving educational goals is usually carried out by comet evaluations based on the degree of compliance with the educational indicators or targets (Sheikhiani and Siyanat, 2016).

In Various studies in this regard, the different aspects which influence the educational performance have been investigated. These aspects include individual and environmental aspects. Individual aspect refers to the characteristics of individuals, such as teachers, professors, students. However, non-personal factors are related to environmental factors and interpersonal interactions in the field of education (Sheikhiani and Siyanat, 2016).

. Investigating individual factors in past researches is more ancient, but environmental factors have been taken into consideration in recent years. As a result, investigating these factors will be more practical and theoretically more valuable. Based on various researches, three factors of the quality of the educational environment, the quality of educational services and social interactions have been identified as the main and most important factors in relation to the environmental aspects affecting educational performance (Fabrino and et al, 2015).

As stated, the educational performance at different levels of education has been studied. In this research, it is attempted to address this issue at the higher education level at Universities as the most important university in the field of education. In fact, the educational performance, environmental dimensions and social interactions of the Universities in this study are examined (Sheikhiani and Siyanat, 2016). The relationship between environmental aspects and educational performance is undeniable, but the environmental aspects themselves are also influenced by the financial ability of educational institutions, especially higher education institutions (Sheikhiani and Siyanat, 2016). Today, educational institutions, especially specialized universities such as Farhangiaan University, are in dire need of proper financing for implementing their development plans, achieving a suitable educational environment and developing quality of educational services. Therefore, financing in these universities plays a vital role (Sheikhiani and Siyanat, 2016).

Rapid economic and social changes and science and technology developments in the information age, especially in Iran, and the international competitive circumstances and the mission of Iran to achieve the rank of academic excellence in the region requires education institutions to be superior to their regional rivals (Zumeta and et al, 2012). This requires not only national determination, management skills, seriousness and informed Planning, but also the financing of education is a necessary and important issue, because while financing of education provides the required energy for the performance of education system, plays the role of a main guiding tool of education system (Saychuk and et al, 2016). Accordingly, the study of the financial matters of education and how much can be benefited from public and private sectors in levels of society, is necessary (Teker and Teker, 2014). Therefore, it can be unequivocally stated that universities require continuous and reliable financial and credit support. Supports which put the universities in the path of their goals, missions, scientific status and real independence (Entezari, 2011).

But the autonomy of universities is a long-standing debate that, face different patterns in the course of development of higher education in the world. In the United States, it can be seen

that universities are independent in all aspects of financial, employment, education and research. In the East bloc's, higher education system is highly centralized and this system is run with unified policies under government management. In some European countries interstitial patterns are executed (Qarun, 2011). But experience of the study shows that, in countries where universities have more independence, are overall more successful. This is due to the nature of the universities, which have enough experts and specialists within, and can identify their issues and design and plan for them (Harrington, 2015).

Qualitative and quantitative development of higher education depends on the increase of number of students, on the one hand, and on the other hand, on the improvement of the quality of education and research. Identifying the issues and problems affecting higher education structure and financial performance is done from strategic aspect and land use in the context of internal and external factors analysis (Platonova and et al, 2015). With an overview of the problems and internal and external factors of higher education, it is clear that the lack of funding for universities, lack of communication and cooperation between universities and higher education institutions with the economic, social and cultural sectors, lack of discipline in order the country's needs and scientific developments, lack of institutionalized research in educational institutes, lack of welfare of faculty and non-faculty university members, as a result, lack of balance in the macroeconomic level, undetermined demands of the economic, social and cultural human resources specializing in higher education, the lack of clear policies of higher education's financial matters and the difference in distribution of higher education facilities in different regions and provinces, all alarm the sensitive circumstances of universities in financial aspects (Neuman and Guterman, 2016). Although, many research has been done by many scholars and researchers on self-sufficiency and finance at the university field with several approaches, but every country on terms of social and cultural characteristics design model or models for financing universities. The financing of higher education, while higher education system, while providing energy for higher education function, plays the role of higher education system's main guiding tool (Qarun, 2011).

Therefore, the achievement of educational goals at universities, especially universities that educate teachers and professors for training of the next generation, is essential for the development of the educational environment and the enhancement of the quality of education, all of which depends on the correct financing and planning in this field (Moradzadeh and et al, 2013). Therefore, in this paper, due to the importance of this issue, it is attempted to study the effect of financing and various methods of financing on educational performance, with considering the role of the intermediate variables of the quality of the educational environment, the quality of educational services and social interactions (Malykh, 2017).

The structure of this article is as follows: In the second part, the research background is presented. In the third part, the research model and research hypotheses are discussed. In the fourth part of the research, the results of the research are discussed. In the last section, the conclusions and conclusions are presented.

This section reviews the background of research on the quality of educational performance and financing in educational institutions. Burdrina (2017) investigated the generational characteristics of the intelligence and its impact on educational achievements and performance. This research was conducted at the school level and the results of this study indicate that in the early years of education, generational difference in the development of educational intelligence and achievement of educational goals are not effective.

Newman and Guterman (2016) explored the impact of home-based education and distance learning on educational achievements. This study compared the educational achievements of college students and distance students. Based on the results of this research, unstructured distance education may seek to achieve different goals of education in the educational

environment. Consequently, this study concludes that there is a need to define common indicators for educational purposes in these two educational systems.

Malykh (2017) studied the role of personal behavior and personal intelligence in educational achievements in Russian high schools. The research was conducted from the 14 year-old to 17 year-old students in Russia. The research sample includes 148 girls and 152 boys. The results of this study show that introversion leads to better educational performance and personality factors of extraversion have a negative relationship with educational performance. Kim et al (2016) in a study, examine the effects of external financing on technology innovation activity in universities. In this study the data from time period of year 2000 to 2008 were used. The results indicated that indirect external financing of bank loans makes a negative impact on innovation in universities whereas direct external financing can lead to increase of innovation performance.

Platonova et al (2015) in a study, investigate the various approaches of financing Russian higher education institutes. The study stated that the system of higher education in Russia in the past 20 years has been constantly changing and that, in the current years, higher education in the country is looking to achieve higher levels of competitiveness. In this study, the methods of financing public and private institutions of higher education are discussed. The study suggests that the public universities do their workflow processes based on the Russian government budgets. But private universities are looking for non-state ways and, for methods based on international partnerships to finance their affairs.

Savchuk et al (2016) in a study, examined and identified the financing methods of higher education in Ukraine. This article discusses the financing of higher education in Ukraine in the post-Soviet period. This study investigates the efficiency and quality of the education system and the availability of the educational system in the implementation of the new financing system. The new financing system of higher education in Ukraine is focusing on the variety of financing methods. The results show the positive impact of such financing strategies on improving the quality of higher education, but, on the other hand, they decrease the availability of higher education for most of the people.

Erins& Erina (2015) investigate the higher education financing System in Lithuania. In this study, an effort has been made to examine the opportunities for the application methods of the financing systems. For this purpose, two types of higher education financing system in Lithuania were discussed. These methods include direct and indirect methods. The results showed that, none of these methods alone can make a full and successful financing in the higher education system. As a result, a more detailed method of financing must be designed.

Erins& Erina (2015) in another study, Assess the higher education financing models in the CEE countries. In this study, a model has been designed that includes most of the financing methods' properties and can be used to evaluate financing systems in these countries. Researchers have concluded that, financing systems with diversification approaches have higher performance. The survey results show that, the financing management system of higher education in these countries should be reviewed and developed.

Kim & Han (2015) in a study, examine the education financing through public-private partnership development assistance model. In their research, they have presented a model for cooperation development. The study suggests that the public-private partnership financing models as a start-up financing method differ from traditional methods of funding in the education sector. Also, this study suggests that the use of this method as a complementary financing method can be a good way to improve financing in higher education.

Fabrino et al (2014) in a study, investigate methods of financing in Brazil. The study also examines the effects of public sector's costs on higher education. In this study, to test the hypotheses, time series approach is used. The research indicated that in order to improve the

performance of higher education system, the government requires cooperation and also, new methods of financing.

Teker & Teker (2014) in a study, review the methods of financing in Turkey. In this study, a model for financing the education system and financing students while studying is provided. The study suggests that, Britain and America's financing systems are strong and have increases the efficiency and quality of the educational system. Therefore, this study presents a local model based on the model derived from these countries.

Goksu & Goksu (2015) in a study, compare the financing systems in different countries. This study states the importance of higher education systems in different countries. Also, this study claims that each country uses different financing approaches for higher education. The results of this study show that countries who use various financing methods face less problems. Also, these countries have more efficiency in their higher education system.

Lung & et al (2012) conducted a study to examine the system of financing in European countries. In this study, it is suggested that the capital in countries heavily dependent on their knowledge assets. Each country, that has more knowledge asset, has the higher ability to obtain wealth and that only can be achieved by having a high quality education system. A high quality education system requires a strong financing system to achieve these goals. This study examines that affecting factors of financing in European countries. The results of this study indicate that the biggest obstacle in financing of education is the risk of investments in this sector.

Norouzi et al (2014) in a study, evaluate the non-beneficial financing of universities: identification of requirements and dysfunctions (Case Study of Imam Sadiq (AS) University). Universities with relying on funding from charity sources are able to overcome the volatility resulting from changes or reduction in government financing, but the optimal use of these resources depends on understanding the requirements and its likely dysfunctions that despite its obviousness, usually remain neglected. The first part is public or private, the second is private or corporate and the third is NGOs or cooperatives. The two groups of the content and structure requirements of the university are influential as efficient and effective utilization of financial charity resources.

Entezari (2011), in a study, has provided a model for financing public universities. The university as an institution of knowledge follows production, distribution and promotion of knowledge. The results show that the approach of "financing as the pre-order of university outputs" as a quasi-market approach, is a more convenient replacement for current approach and the proposed model in the context is better than previous models. While considering all university activities, budget is distributed on the basis of competition and economic efficiency between universities and academic motivation and competition increases. In this model, the universities' financing is a function of shadow prices of outputs and performance score of current year (or last year) and the target value is output in the coming year.

Mohebifar et al (2012) in a study, compare the share of financing hospitals of Zanjan University of Medical Sciences from different sectors during the Fourth Economic, Social and Cultural development program (2005-2009). The aim of this study was to measure and determine the financing situation of hospitals of Zanjan University of Medical Sciences during the Islamic Republic of Iran's Fourth Economic, Social and Cultural development program (2005-2009). According to the results, the hospital must take serious measures to reduce costs and take action to achieve maximum receivable sums. Also, one of the reasons for lower share of total income paid by insurance organizations in smaller hospitals can be absence of complete insurance coverage in these areas (Mohebifar et al, 2012)

Hijazi & et al (2012) conducted a study to investigate the application of the theory of preferential financing. Financial managers, in today's competitive environment, seek to increase corporate value and in this regard, pay attention to capital structure and financing

decisions. This study tries to test the ability of preference theory in explaining the pattern of firms' capital structure in Iran capital market. The results show that, between the fiscal deficit and published long-term net debt, as well as between mature long-term debt and published long-term debt, there is a significant positive relationship. This means that it seems that the Iranian companies, in their capital structure model, follow preference theory (Hijazi & et al, 2012)

Moradzedeh et al (2013) studied the relationship between the type and amount of financing through operational performance. Financing strategy is considered as one of the most important areas of financial management decisions in order to increase shareholder wealth. To measure the achievement of this objective, performance indicators are evaluated.

Therefore, this research study financing, its types and its volume of Tobin's Q measures of performance, market Value Added, Adjusted Economic Value Added of companies. By carefully reviewing the literature, four hypotheses were designed and a sample consists of 62 companies, including the companies listed in the Tehran Stock Exchange, for a five-year period 2005-2009 were selected. In order to test the hypothesis, regression analysis and Pearson correlation coefficient were used. The results of these tests indicate that between the volume of financing and the Tobin's Q ratio and Market Value Added, a significant relationship exists. Also, between financing through equity, Tobin's Q ratio and adjusted MVA and EVA, a relationship exists. On the other hand, financing through debt and financing outside the balance sheet have significant relationships respectively with the Market Added Value and Tobin's Q ratio (Moradzedeh et al, 2013)

Qarun (2011) in a research, review study the financing of higher education in the Asia and Pacific regions and approaches for Iran. Today, financing of higher education due to growing demand for it on the one hand and the general limitation of financial resources of this section, on the other hand, has encountered some difficulties. The emergence phenomena such as such as unemployment of graduates and increase of competing social costs against education, especially higher education, contribute to the problem. Along with the reducing trend of higher education share of government spending and GDP and increasing demand for higher education, for the various the reasons and motives, have forced higher education with fewer resources to meet more demand. The continuation of this situation will bring about the financial crisis in this sector.

As it is clear from the research background study, little research has been done to identify the impact of financing methods on educational performance with regard to intermediary variables. Therefore, this study addresses this issue. According to this fact, it can be said that the present research presents innovation.

2. Methodology

General method or type of research: The research is "practical and applicable," which means, using the methods and theories presented in the research, it tries to improve the situation and solve the problem. Based on the research design, through a survey design, using questionnaires, interviews or checklist, the viewpoints of the subjects in the study population is studied in the statistical population. Each conceptual model is considered as the starting point and the basis for conducting studies and research, in a way that it determines the desired variables of the research and the relationships between them. In other words, it can be said that ideally, it is the conceptual model, or mental map, and analytical tool of a strategy for starting and conducting a research, so that it is expected that during the implementation of the research variables and the relationships and interactions between them will be examined and tested. They have been modified and, as a matter of necessity, they will be moderated and some factors will be added or eliminated.

The statistical population used in this research is the students and professors of Universities. To determine the sample size, the Cochran formula was used. The sample is 214 students and professors.

The conceptual model of this research is as follows:

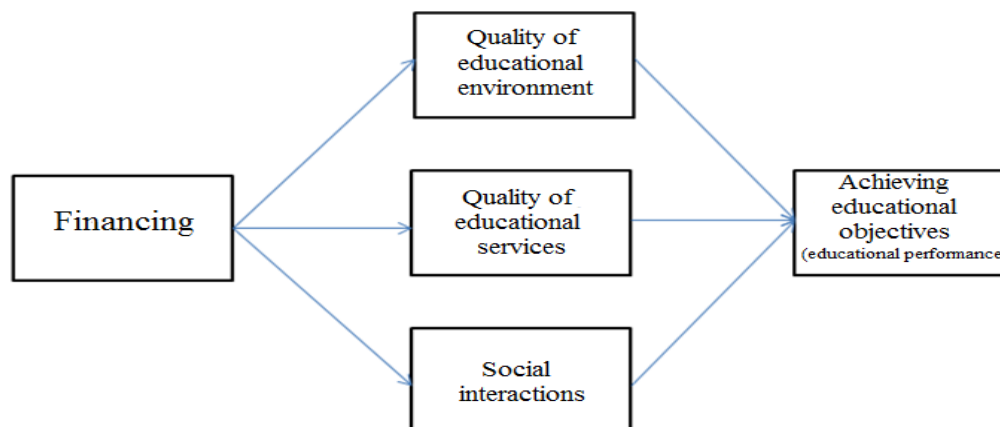


Figure1. Conceptual Model

Financing: is providing funds and financial resources to continue the activity of the organization and creating and launching development and revenue plans. F University financing in this research is provided from four sources: government, people, revenue generation and financing from international resources. The quality of the educational environment: is an indicator for measuring the educational environment, including laboratories, classes and workshops provided for students. This variable is used by the questionnaire items to measure the status of the educational environment. Quality of educational services: is an indicator for measuring the effectiveness and efficiency of university education programs to increase students' knowledge and skills. To measure this variable, questionnaire items are used to measure the quality of educational programs in the university.

Achievement of Educational Objectives: is the adaptation degree of educational achievements with educational goals. For measuring the size of this variable, the questionnaire items are used to measure the conformity of educational goals with reality. To assess the reliability of the questionnaire, Cronbach's alpha coefficient was used. Cronbach's alpha coefficient was developed by Cronbach and is one of the most important methods for measuring the reliability or validity of the questionnaires. The questionnaire's validity or reliability means that if the attributes are re-measured with the same instrument and under the same conditions and at different times, the results are almost identical.

The method used in this research for data analysis is structural equations. Structural equation modeling is a very complete multi-variable analysis from multivariate regression family and more accurately, is the development of a "general linear model", which allows the researcher to test a set of regression equations simultaneously. Structural Equation Modeling is a comprehensive approach to testing hypotheses about the relationships of observed and hidden variables, which sometimes is called structural analysis of covariance, causal modeling, and sometimes also is called LISREL, but the prevailing term in these days is the structural equation modeling or SEM.

3. Findings

In this section the results of data analysis were presented. For studying the reliability of the questionnaire, the Cronbach's alpha coefficient was used. Cronbach's alpha coefficient was introduced by Cronbach. It is one of the most common methods of measuring the reliability or credibility of the questionnaires. The purpose of reliability or credibility of the questionnaires is that if the examined properties were tested again, with same devices and in the same condition but in different times, almost the same results would be gained.

In factor Analysis, first it should be ensured that the existing data can be used for analysis. On the other hand, is the number of data enough for factor analysis or not? For this purpose, the KMO index and Bartlett's test were used. The KMO index is an indicator of sampling adequacy. This indicator is in a range from 0 to 1. If the index is close to 1, the data is suitable for factor analysis; if not (usually less than 0.5) the results of factor analysis are not appropriate for data in question. The Bartlett's test studies the time that known correlation matrix (mathematically) is an identity matrix and hence is not suitable for identifying the structure (factor model).

If the significance level in Bartlett's test is less than 0.5, factor analysis is suitable for identifying the structure. Because the hypothesis of correlation matrix being known is rejected. After deciding the suitability of KMO index, and the significance of Bartlett's test, for studying the validity of structure, the loading factor is used. There are different opinions about the basis of significance of these loadings. But based on an empirical regularity, which was suggested by statisticians and researchers who repeatedly used the factor analysis, it is suggested that loading factors higher than ± 0.3 can be considered significant. Loading factors higher than ± 0.4 have higher significance level and loading factors higher than ± 0.5 are considered at most significance level. In this research, for ensuring the suitability and validity, if the value of loading factor for an item is less than ± 0.3 , it is excluded from analysis.

Table1. Results of factor analysis of questionnaire item's confirmation

| Variable | Item number | Factor coefficient | KMO test | Bartlett's test |
|------------------------------------|-------------|--------------------|----------|-----------------|
| Financing | Q1 | 0.89 | 0.866 | 0.001 |
| | Q2 | 0.88 | | |
| | Q3 | 0.89 | | |
| | Q4 | 0.88 | | |
| | Q5 | 0.90 | | |
| Quality of educational environment | Q6 | 0.87 | 0.911 | 0.001 |
| | Q7 | 0.88 | | |
| | Q8 | 0.88 | | |
| | Q9 | 0.88 | | |
| | Q10 | 0.89 | | |
| Quality of educational services | Q11 | 0.89 | 0.913 | 0.001 |
| | Q12 | 0.89 | | |
| | Q13 | 0.87 | | |
| | Q14 | 0.88 | | |
| | Q15 | 0.89 | | |
| Social interaction | Q16 | 0.86 | 0.911 | 0.001 |
| | Q17 | 0.90 | | |
| | Q18 | 0.86 | | |
| | Q19 | 0.88 | | |
| | Q20 | 0.87 | | |
| Achieving educational objectives | Q21 | 0.89 | 0.915 | 0.001 |
| | Q22 | 0.89 | | |
| | Q23 | 0.90 | | |
| | Q24 | 0.87 | | |

The results of Bartlett's test and KMO, as indicators of sampling adequacy, show that both indexes values are in a suitable level. The KMO index is higher than 0.5 for every variable and the significance level of Bartlett's test is less than 0.05. After ensuring that the sample sizes are adequate, the loading factors of items were measured. As it is shown in the chart above, the loading factor of every item is higher than 0.4. In this step, the model suitability index is proposed. This index shows to what extent the proposed model can be fitted.

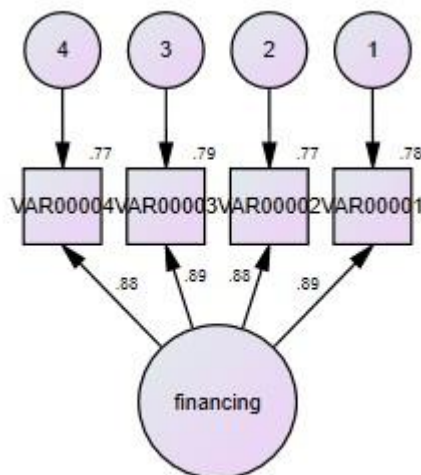
In this section, the amount of obtained coefficient for the variables of the research, after the validity test, are presented in Table2. Considering that for all variables, the value is higher than 0.6, it can be said that the instrument has the appropriate reliability.

Table2. The Cronbach's alpha coefficient of research's main variables

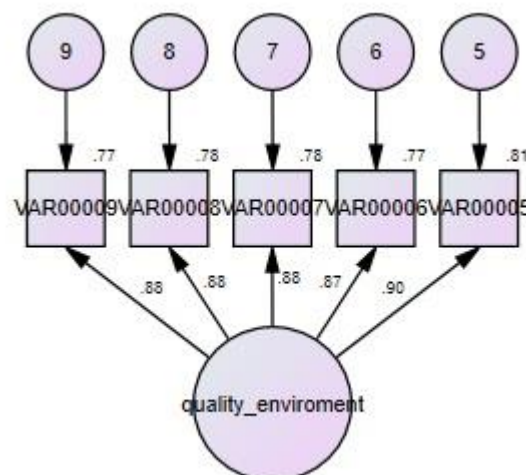
| Variable name | Cronbach's alpha |
|------------------------------------|------------------|
| Financing | 0.934 |
| Quality of educational environment | 0.947 |
| Quality of educational services | 0.947 |
| Social interactions | 0.944 |
| Achieving educational objectives | 0.922 |

The value of factors, based on the outcomes of the software, is as follows:

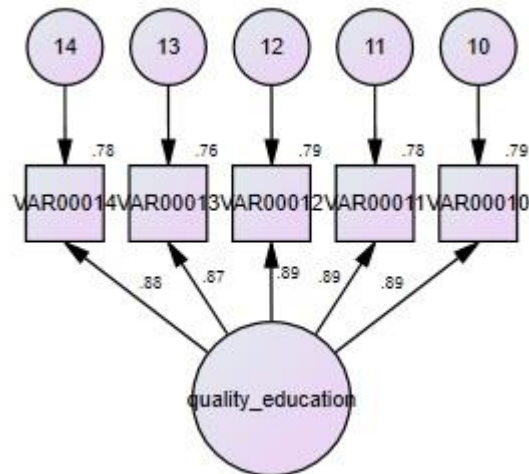
Financing



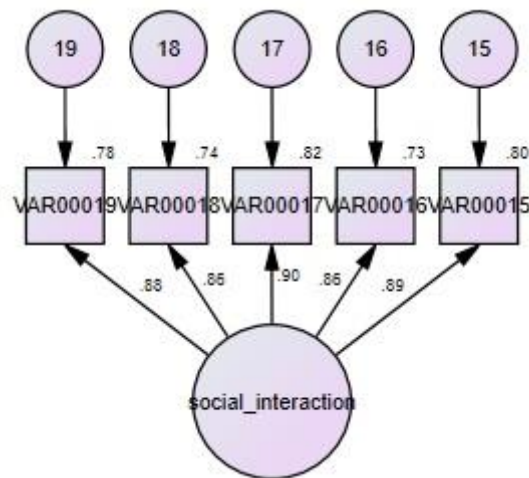
Quality of educational environment



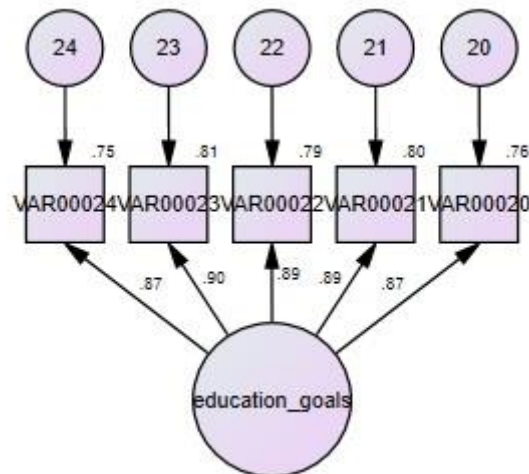
Quality of educational services



Social interactions



Achieving educational objectives



After analyzing and measuring the fitting of the model, this section examines the fitting of the structural model. In fact, the second stage in procedures is based on path analysis, determination of coefficient and indicator of model's fitness. In path analysis, relations between variables flow in one direction and are considered as distinct paths. The concepts of path analysis are best explained by its major feature, meaning the path diagram that reveals

potential causal links between variables. Figures 2 and 3 show the structural equation model and path diagram of the research model.

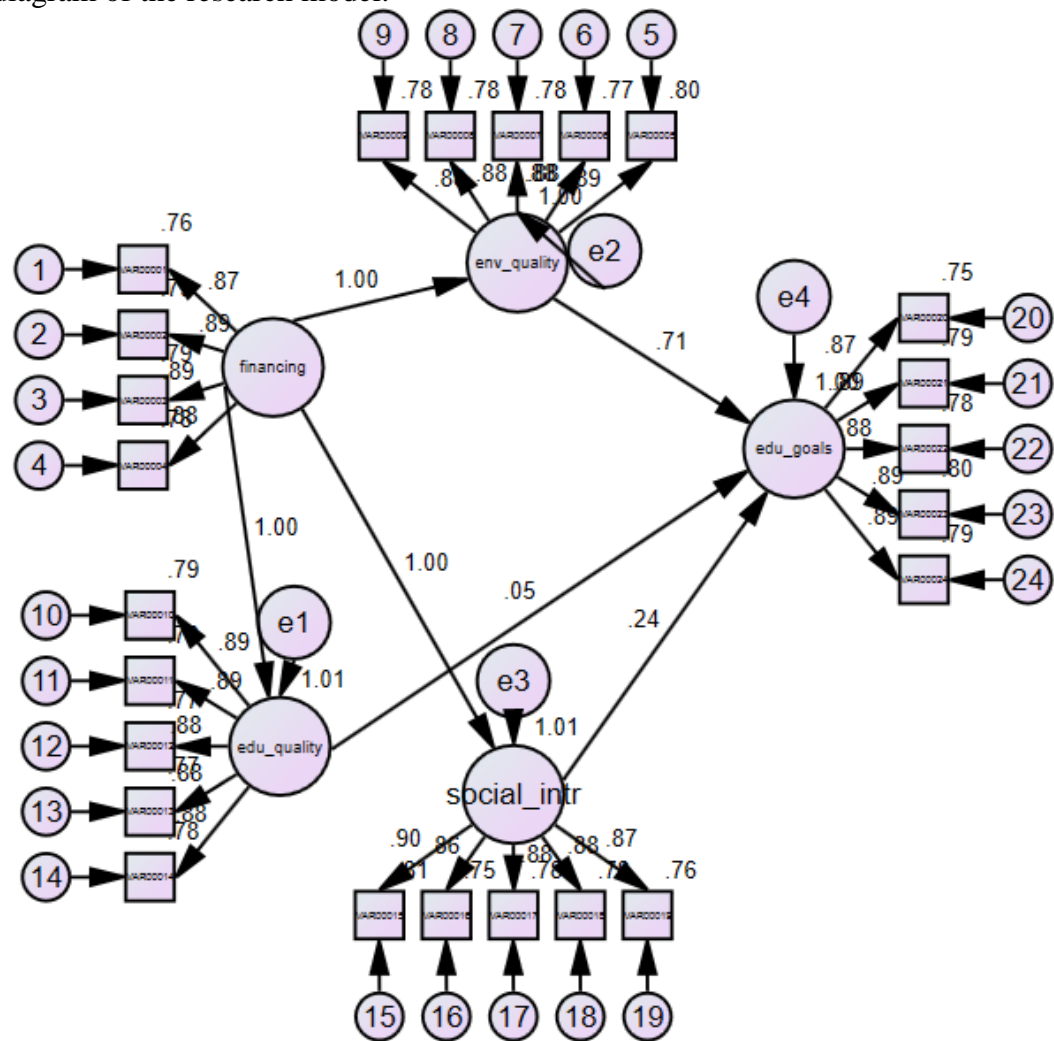


Figure2. Fitted conceptual model in standard estimation

At this stage, the model's fitness indicators are presented. These indicators show how well the model has been able to fit. These indicators are as follows:

Table3. Results of fitness indicators

| fitness indicators | explain | Acceptable value | Calculated value |
|--------------------|--|-------------------|------------------|
| RMSEA | Root of mean square of approximation error | less than 0.08 | 0.038 |
| CMN/DF | Relative Normal Index | less than 3 | 1.3 |
| GFI | Goodness index of fit | greater than 0.70 | 0.894 |
| AGFI | Moderated goodness index of it | greater than 0.70 | 0.733 |
| RMR | Root of mean square of standard error | less than 0.08 | 0.028 |
| NFI | Normalized fitness indicator | greater than 0.80 | 0.955 |
| NNFI | Non-normalized fitness indicator | greater than 0.90 | 0.950 |

According to the model, financing can improve the environmental conditions, but it seems that, environmental conditions alone cannot improve the achievement of educational objectives. Actually, achieving educational goals is not only possible with physical

development. Improving educational performance, in addition to the environmental facilities, needs an integral part of the comprehensive curriculum and utilization of new resources and methods of education. In fact, the use of old methods and resources with even the best facilities and training and the best interactions cannot lead to the achievement of educational objectives. This, undoubtedly, requires the use of new resources and software approaches in education. However, based on the obtained results, financing can directly improve the quality of the environment and the quality of educational services. According to the factor load, financing methods are the most important factor in the financing through income generation, which indicates that the university Higher education institutions and universities should try to interact with the industry and make money.

4. Conclusion

In this research, an attempt has been made to examine the factors affecting the achievement of educational objectives. For this purpose, the variables of financing and quality of education, quality of educational environment and social interactions were used. The results of the research showed that the three factors of quality of education, the quality of the educational environment and social interactions without the resources of appropriate educational methods and new educational approaches, alone, cannot achieve the educational objectives. In fact, if the best laboratories and workshops are accessible, but there are no up-to-date teaching methods, one cannot expect to achieve maximum achievements in educational objectives. However, these environmental issues are essential for educational institutions, and the development of these environmental factors is influenced by the financial strength of educational institutions. To overcome this problem, universities need financing from different sources. Based on the factor load obtained in this study, the most important sustainable financing method is revenue generation in joint educational and industrial projects (Sheikhiani and Siyanat, 2016)

Most countries, especially developing countries, spend a large part of the public budget on education. The share of education in the allocation of public resources still remains at a high level. That's why governments' policies in higher education are critical (Lung and Alexandra, 2012)

Economically, the production of any commodity or service is not without cost. Although some talks of free education and health exist, but the production of these services, are extremely expensive. Governments today, in terms of necessity, undertake some part or all of the cost of production of these services. Also, all the economic costs of producing a product may not be reflected in the production costs of the product. But generally, two sources for financing education are imaginable, government and real or legal person who will benefit from education system. Financing through each of these sources have some merits and drawbacks. From the social point of view, education cannot be free. On the other hand, knowledge of the individual will not be without cost. Even if all the costs of explicit education is governments' commitment, going to college have entails costs or neglected income expenses (Erina and Erina, 2015)

Education plays a role in today's economic-social livings and has made a considerable part of society's facilities in line with it and is essential in the upcoming changes of society. Therefore, the issue of financing higher education has a special place in social-economic policies of every society (Goksu and Goksu, 2015). The financing of higher education, while providing the required energy for the performance of higher education system, plays the role of a main guiding tool of education system. therefore, the study of finances of higher education in society and that the amount of resources from public funds, fees, donations, science production, globalization, social services and higher education are devoted to various activities of higher education and by what method, is essential (Amaral and et al, 2013). These costs are

not predicted in the prospects higher education programs and prospects. Lack of interest in this important issue is maybe derived from relying on government credits which has resulted in the tendency of some managers to only attract government credits and that they are don not attract other resources and donations. The results of this study indicate that the most important method of financing universities is project commercializing (Alinier and Platt, 2014) Based on these results, following recommendation for improving the financing performance in universities are presented:

1. The development of knowledge-based companies for the commercialization of university projects
2. Simplification of rules and policies of the development of international cooperation to implement projects and attract funds.
3. Providing incentives to various industries such as cutting taxes in order to increase industrial cooperation with universities for projects and earning money for universities
4. Allocation of a portion of banks' cash for loans to universities to equip universities providing loans to universities for projects with low risk in order to increase universities' earnings
5. Allocation of urban projects in different parts of the country to universities, especially research projects

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