





# Identifying the Dimensions, Components, and Indicators of the Economic Justice Model in Iran's Budgeting System

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## ABSTRACT

The objective of the present study is to identify the dimensions, components, and indicators of the economic justice model in Iran's budgeting system. From the perspective of its aim, this study is descriptive, and in terms of methodology, it is a qualitative descriptive research. Structured interviews were used for data collection. The statistical population included faculty members in the field of cultural management with over ten years of teaching and research experience, who also possessed executive expertise with at least five years of service or had conducted research on the culture of budgeting in the legislative and executive branches and economic justice in Iran's budgeting system. Purposeful sampling was employed until theoretical saturation was reached, resulting in the selection of 15 participants from the target population. In the data analysis process, the content of interviews and textual data was coded using grounded theory methodology. The Maxqda software was utilized for qualitative data analysis and theorization. The findings revealed that the general structure of document analysis aligned with in-depth interviews, as displayed in the document browser section of the MAXQDA software, identified the following core variables of the study: enemy-targeted economic justice, resistance economy, fiscal discipline, corporate governance, commercial economy, and social economy. The concept of enemy-targeted economic justice includes indicators such as: fiscal unity, financial security, and elimination of political tendencies. The concept of resistance economy encompasses indicators such as: financial benefits, inequality index, and poverty index. The concept of fiscal discipline includes indicators such as: financial transparency index, development accounting index, and production accounting index. The concept of corporate governance comprises indicators such as: rentier state structure and financial and economic corruption index. The concept of commercial economy includes indicators such as: rent-seeking opportunity index and inefficiency index of private insurance systems. The concept of social economy incorporates indicators such as: inefficiency index of social support systems and unfavorable income status index.

**Keywords:** Iran's budgeting system, economic justice, enemy-targeted economic justice, resistance economy, fiscal discipline

## 1. Introduction

The discourse on economic justice within national budgeting frameworks has garnered increasing attention as governments attempt to align financial allocations with principles of equity, efficiency, and accountability. Iran's budgeting system, historically shaped by centralized decision-making and political considerations, is in urgent need of structural revision to better serve justice-oriented economic outcomes (Zamani, 2017). The concept of economic justice has long been a subject of philosophical, religious, and economic thought, ranging from Aristotle's virtue-based theories to Rawlsian principles of fairness (Namazi & Rezaei, 2020; Tohidi & Alavi, 2017). In modern public finance, economic justice encompasses equitable distribution of resources, access to opportunities, and transparency in financial processes (Ali et al., 2018; Rahim, 2023). This concern is especially relevant for Iran, where systemic inefficiencies, clientelism, and resource misallocations have historically plagued the budgeting process (Kajouri Harj, 2019; Nikunhad & Qarlagi, 2017). A justice-oriented budgeting model must transcend the conventional focus on inputs and outputs and incorporate broader socio-economic and ethical dimensions. The shift toward performance-based budgeting (PBB) has been proposed as a solution to overcome the limitations of traditional budgeting approaches in Iran (Mousavi et al., 2018; Pourghafar et al., 2022). PBB ties resource allocations directly to the achievement of measurable results, improving transparency and enhancing accountability in the public sector (Tabatabai Mirhosseini et al., 2019; Takhtaei Shahi et al., 2017). However, the implementation of PBB in Iran has been hindered by bureaucratic inertia, lack of institutional capacity, and weak monitoring mechanisms (Morteza Nia & Sekhayi, 2020). Thus, a reconceptualization of budgeting through the lens of economic justice—one that also considers strategic foresight, political will, and administrative readiness—is imperative.

The concept of budgeting itself is not static; it evolves alongside the economic, social, and political development of a country. In Iran, this evolution has been significantly shaped by ideological constructs and resistance economy principles, which aim to safeguard national interests in the face of external and internal challenges (Kharkhan et al., 2021; Seyfollah et al., 2019). Nevertheless, despite several reform attempts, Iran's budget still suffers from limited transparency, heavy centralization, and pervasive rent-seeking behaviors (Asghari et al., 2022; Bahrami, 2022).

These pathologies limit the capacity of the budgeting system to function as a tool for justice, especially in addressing socio-economic disparities across regions and populations.

From an institutional economics perspective, budgeting must not only reflect the cost of public services but also embody the moral values and cultural context of the society it serves (Beyers, 2017; De paula & Mecca, 2018). Cultural narratives around fairness, merit, and collective welfare strongly influence public expectations from budget policies and government performance (Ang et al., 2015). This becomes particularly relevant in multi-layered societies like Iran, where varying degrees of socio-political access and economic privilege challenge the ideal of distributive justice. Incorporating cultural insights into the budgeting framework ensures that the design of fiscal policies aligns with societal values and long-term national goals.

In this context, the role of accounting and financial information systems becomes pivotal. Accurate, timely, and transparent financial reporting not only enhances the efficiency of budgeting processes but also serves as a foundation for public trust and institutional legitimacy (Bahrami, 2022; Namazi & Rezaei, 2020). Performance metrics and fiscal indicators must be derived from standardized accounting frameworks that allow for cross-sectoral and longitudinal comparisons. However, current budgeting practices in Iran often lack real-time data integration and feedback mechanisms, limiting their responsiveness and adaptability to dynamic fiscal conditions (Mahdavi et al., 2013; Pourghafar et al., 2022).

In global contexts, studies have shown a strong correlation between participatory budgeting and improved managerial performance, especially when budgetary participation fosters organizational commitment and goal alignment (Eker, 2012; Francis et al., 2013). Yet, in emerging economies like Iran, the political economy of budgeting often overrides managerial rationality, leading to suboptimal resource allocation and policy incoherence (Francis et al., 2013; Ramos & Hynes, 2019). Incorporating participatory mechanisms, stakeholder engagement, and decentralization into the budgeting process may enhance both justice and efficiency. As such, the present study emphasizes the integration of public feedback loops and deliberative governance structures in the budgeting framework.

From a strategic standpoint, effective budgeting is inextricably linked to national planning and long-term development goals. As highlighted by foresight-based studies, the absence of strategic thinking among budgeting

managers undermines the formulation and implementation of sustainable policies (Ahmadi & Saidi, 2020). Integrating strategic foresight into budget design allows for better anticipation of future trends, risks, and opportunities, thereby enhancing the justice orientation of fiscal policies. This necessitates capacity building, policy coherence, and inter-institutional coordination, which are currently fragmented in Iran's administrative system (Al-Mahrouqi & Mayada, 2024; Larijani & Kamali Rad, 2022).

Resistance economy, as an indigenous economic doctrine, offers a framework for budgeting that prioritizes self-sufficiency, resilience, and social equity (Seyfollah et al., 2019; Tohidi & Alavi, 2017). However, its operationalization within the budget structure has remained limited to rhetorical commitments rather than concrete institutional reforms. The alignment of resistance economy principles with justice-based indicators—such as income redistribution, poverty reduction, and corruption control—can provide a robust foundation for budget legitimacy and societal acceptance (Taghvaei et al., 2023).

Furthermore, the international discourse on sustainable development emphasizes the integration of social, economic, and environmental dimensions into policy frameworks. The budgeting process, as a central policy tool, must therefore incorporate sustainability indicators that reflect the interdependence of these pillars (Taghvaei et al., 2023). A justice-based budgeting model should not only aim at equitable financial allocations but also ensure environmental protection and intergenerational equity. The present study seeks to identify the dimensions, components, and indicators that form a comprehensive model of economic justice specifically tailored to the budgeting system of the Islamic Republic of Iran.

## 2. Methods and Materials

From the perspective of its aim, this study is descriptive in nature, and from the methodological standpoint, it is a qualitative descriptive research. Structured interviews were used to collect the required data. The statistical population of this research consists of faculty members in the field of cultural management with more than ten years of teaching and research experience, who also possess executive expertise with at least five years of service, or have conducted research in the areas of budgeting culture within the legislative and executive branches, and economic justice in Iran's budgeting system.

Sampling in this study was carried out purposively, as the interviews aimed to gather information from a specific group of knowledgeable and specialized individuals working in cultural organizations and institutions in Tehran Province. The sample size in qualitative studies is typically small, since even a group of more than ten participants can provide a large volume of data, making content analysis and interpretation of perspectives considerably complex. Increasing the sample size may lead to sampling errors and significant, unavoidable biases. In the qualitative section of this study, purposive sampling continued until theoretical saturation was reached, resulting in the selection of 15 participants from the target population.

Data were collected through interviews using a general guidance approach in an unstructured format. In this section, university professors, experts, and specialists who are directly involved with the topic as managers within the legislative and executive branches were purposively identified and selected. Accordingly, the number of experts interviewed in this phase was 10.

To assess the qualitative validity of the research, face validity was employed. In qualitative face validity, opinions from the target group—i.e., the respondents—are obtained through interviews with a number of participants (at least 30) to identify any difficulty in understanding phrases and terms, appropriateness and relevance of the indicators, potential ambiguities, and misinterpretations or semantic deficiencies that might exist in the wording of the items.

To assess the reliability of the developed model, the Kappa coefficient was used. In this method, another expert in the field—without prior knowledge of how the codes and concepts were generated by the researcher—was asked to categorize the codes into concepts. The concepts provided by this individual were then compared with those developed by the researcher. Based on the number of matching and differing concepts, the Kappa coefficient was calculated.

In the process of grounded theory analysis, interview and textual data were coded. The coding process consists of three stages: open coding, axial coding, and selective coding. Additionally, Maxqda software was used for qualitative data analysis and theory development.

## 3. Findings and Results

To familiarize with the research data, the views of 15 experts working in the Organization of Budget and Planning, Ministry of Economic Affairs and Finance, and academic scholars in the fields of public economic management,

commercial economics, international economics, and sociology—who are recognized authorities in the research domain—were collected through document analysis and in-depth interviews during Spring 2024. The statistical population was defined by four key characteristics: 1)

knowledge and experience in the subject area, 2) willingness and interest to participate, 3) sufficient time for participation, and 4) effective communication skills. Table 1 provides a summary of the demographic characteristics of the research sample.

**Table 1**

*Summary of Demographic Description of the Research Sample*

Characteristic Type	Attribute	Frequency	Relative Frequency (%)
Gender	Male	11	73%
	Female	4	27%
Academic Qualification	Bachelor's	2	13%
	Master's	4	27%
	Ph.D.	9	60%
Work Experience	3 to 5 years	2	13%
	6 to 10 years	5	33%
	More than 10 years	8	44%
Type of Expert	Economics Professors (Industry Experts)	9	60%
	Users and Independent Researchers	3	20%
	Academic Experts	3	20%

At this stage, to justify the use of qualitative analysis techniques, prior studies addressing similar research topics were reviewed. The main variables of the research, as identified by experts:

- Enemy-Targeted Economic Justice
- Resistance Economy
- Fiscal Discipline
- Corporate Governance
- Commercial Economy
- Social Economy

The process of initial coding begins once the data are studied and familiarization is achieved. At this stage, for naming the research variables, the main variables were extracted from the application of qualitative methodology based on the indicators emphasized by experts.

The general structure of document analysis alongside in-depth interviews, as presented in the document browser of MAXQDA software, shows that the main variables of the research are enemy-targeted economic justice, resistance economy, fiscal discipline, corporate governance, commercial economy, and social economy.

During the process of identifying and analyzing the research variables—focusing on a higher level of abstraction beyond codes—the various codes were grouped into corresponding variables, and all coded data related to each variable were compiled. In this stage, the analysis focused on the disaggregation of codes and their integration to form foundational indicators. For naming the variables, qualitative analysis in MAXQDA was used to establish relationships among the primary variables. The indicators under each primary variable, as derived from expert opinions, are shown in Table 2.

**Table 2**

*Establishing Relationships Between Variables Based on Coding Matrix*

Enemy-Targeted Economic Justice	Resistance Economy
Fiscal Unity	National Interests
National Security	Inequality Index
Elimination of Political Bias	Poverty Index
Fiscal Discipline	Corporate Governance
Financial Transparency Index	Rentier State Structure
Development Accounting Index	Financial Corruption Index
Production Accounting Index	Tax System Inefficiency
Commercial Economy	Social Economy
Rent-Seeking Opportunities	Social Welfare System Inefficiency
Private Insurance System Inefficiency	Unfavorable Income Status
Disregard for Natural Resources	Lower Income Decile Expenditure

Expert responses in the content segmentation indicate that each of the six main research variables includes three indicators.

The concept of *enemy-targeted economic justice* includes: fiscal unity, financial security, elimination of political tendencies.

The concept of *resistance economy* includes: financial benefits, inequality index, poverty index.

The concept of *fiscal discipline* includes: financial transparency index, development accounting index, production accounting index.

The concept of *corporate governance* includes: rentier state structure, financial and economic corruption index, tax system inefficiency index.

The concept of *commercial economy* includes: rent-seeking opportunities index, private insurance system inefficiency index, disregard for natural resources index.

The concept of *social economy* includes: social welfare system inefficiency index, unfavorable income status index, lower income decile expenditure index.

During the variable network mapping stage, it was revealed that some proposed variables overlapped and might need to be separated into distinct variables. At this stage, for defining variable names, integration and refinement of variables were performed using MAXQDA software, as shown in Table 3.

**Table 3**

*Integration and Refinement of Research Variables*

Variable	Code
Enemy-Targeted Economic Justice	A
- Fiscal Unity	AA
- National Security	AB
- Elimination of Political Bias	AC
Resistance Economy	B
- National Interests	BA
- Inequality Index	BB
- Poverty Index	BC
Fiscal Discipline	C
- Financial Transparency Index	CA
- Development Accounting Index	CB
- Production Accounting Index	CC
Corporate Governance	D
- Rentier State Structure	DA
- Financial Corruption Index	DB
- Tax System Inefficiency Index	DC
Commercial Economy	E
- Rent-Seeking Opportunities	EA
- Private Insurance Inefficiency	EB
- Disregard for Natural Resources	EC
Social Economy	F
- Social Welfare System Inefficiency	FA
- Unfavorable Income Status	FB
- Lower Income Decile Expenditure	FC

To assess how accurately the measurement tool captures the intended constructs, scholarly documents, organizational standards, as well as the opinions of supervisors, advisors, and experts employed in the Iranian National Tax Administration were utilized. The tool for identifying the initial decision-making model variables was finalized after incorporating expert feedback, using a qualitative

methodology. Following the finalization of the research model's variables and indicators, statistical analyses and structural equation modeling will be conducted.

In the variable network analysis stage, the mapped variable networks were examined and analyzed. Finally, the ranking of the research codes based on their frequency in the coding matrix is summarized in Table 4.



**Table 4**
*Ranking of Research Codes*

	Code	▼ All coded segments	Position
	AB	12	2
	BA	11	4
	EB	11	14
	FB	11	17
	DC	10	12
	EA	10	13
	CB	9	8
	FC	9	18
	AC	8	3
	BC	8	6
	CA	8	7
	CC	8	9
	DA	8	10
	FA	7	16
	EC	6	15
	AA	5	1
	BB	5	5
	DB	5	11

The most frequently mentioned indicators among the primary variables are as follows:

- *Financial Security* with code (AB) had the highest frequency under *enemy-targeted economic justice* with 12 mentions out of 15 experts.
- *Unfavorable Income Status* with code (FB) had the highest frequency under *social economy* with 11 mentions.
- *Financial Benefits* with code (BA) had the highest frequency under *resistance economy* with 11 mentions.
- *Private Insurance Inefficiency* with code (EB) had the highest frequency under *commercial economy* with 11 mentions.
- *Tax System Inefficiency* with code (DC) had the highest frequency under *corporate governance* with 10 mentions.
- *Development Accounting* with code (CB) had the highest frequency under *fiscal discipline* with 11 mentions.

#### 4. Discussion and Conclusion

The findings of the present study identified six major variables as fundamental pillars in the development of an economic justice model for Iran's budgeting system: *enemy-targeted economic justice*, *resistance economy*, *fiscal discipline*, *corporate governance*, *commercial economy*, and *social economy*. For each of these variables, three specific indicators were extracted based on expert analysis and document coding using MAXQDA software. These indicators serve not only as measurable elements within each domain but also as operational guides for transforming Iran's budgeting system from a centralized, input-driven model into a justice-oriented, performance-based framework.

The first major variable, *enemy-targeted economic justice*, includes the indicators of fiscal unity, financial security, and elimination of political bias. These indicators reflect the systemic demand for de-politicizing the budget process and ensuring the equitable allocation of resources

regardless of political affiliation. This finding supports the argument that justice in public finance necessitates political neutrality and cohesive fiscal strategy (Ali et al., 2018). Similar to the principles expressed in Rawlsian distributive justice, ensuring budget allocations are free from political partiality enhances institutional legitimacy and strengthens public trust in fiscal policy (Rahim, 2023). The emphasis on financial security also aligns with the need for economic stabilization mechanisms in volatile socio-political environments, as outlined in the resistance economy doctrine (Seyfollah et al., 2019).

The second variable, *resistance economy*, highlights national financial interests, inequality reduction, and poverty alleviation as its core indicators. These findings resonate with the objectives of strategic autonomy and economic resilience emphasized in Iran's resistance economy framework (Kharkhan et al., 2021). By incorporating inequality and poverty indices as core indicators, this study supports previous research advocating for budgeting as a redistributive tool to counterbalance market inequalities and uphold socio-economic rights (Taghvaei et al., 2023; Tohidi & Alavi, 2017). The prioritization of such indicators reflects global trends as well; the OECD has argued that budgeting must transition from GDP-focused growth models to ones emphasizing inclusivity and well-being (Ramos & Hynes, 2019).

The third identified variable, *fiscal discipline*, includes indicators such as financial transparency, development accounting, and production accounting. These elements reinforce the structural need to modernize and standardize financial reporting across government agencies. The emphasis on transparency corresponds with studies by Namazi and Rezaei, who argued for strategic management accounting as a control tool for reducing surplus misallocation and promoting budget discipline (Namazi & Rezaei, 2020). Moreover, the inclusion of accounting-based metrics supports arguments that the application of real-time financial data can significantly enhance budgeting responsiveness and integrity (Pourghafar et al., 2022). The strategic value of fiscal discipline is further underscored by the necessity to combat the endemic inefficiencies identified in Iran's existing budgetary process (Morteza Nia & Sekhayi, 2020).

The fourth variable, *corporate governance*, involves indicators such as rentier state structures, financial corruption indices, and tax system inefficiencies. These findings highlight the critical role of institutional quality in achieving justice through budgetary mechanisms. Poor

corporate governance and high corruption levels undermine allocative efficiency and foster elite capture, which is antithetical to the principles of economic justice (Mahdavi et al., 2013). The identification of the rentier state structure as a barrier aligns with prior warnings about the politicization of resource distribution and the lack of independent oversight in Iran's fiscal management system (Kajouri Harj, 2019). In line with international findings on governance and budget sensitivity, countries with higher levels of fiscal accountability tend to enjoy improved investor confidence and macroeconomic stability (Francis et al., 2013).

The fifth variable, *commercial economy*, reflects three main issues: rent-seeking environments, inefficiency in private insurance systems, and disregard for natural resource sectors. These findings corroborate the critiques of economic structures that allow privileged actors to benefit disproportionately from budgetary loopholes and regulatory arbitrage (Asghari et al., 2022). The inefficiency of private insurance institutions, for instance, echoes broader concerns over the inadequate institutional capacity of financial intermediaries in Iran, which fail to distribute risk equitably across income groups (Bahrami, 2022). Furthermore, the neglect of environmental and resource-based considerations in budget design undermines the integration of sustainable development into public finance (De paula & Mecca, 2018; Taghvaei et al., 2023).

The final variable, *social economy*, comprises the inefficiency of social protection systems, unfavorable income status, and high cost burdens on lower income deciles. These indicators emphasize the need for a people-centered budget that prioritizes basic social services, income security, and fiscal equity. In line with Mousavi et al., performance-based budgeting must embed socio-economic justice as a central component of its operational logic (Mousavi et al., 2018). The lack of a coherent social safety net also highlights the fragmentation and reactive nature of current budget allocations in Iran, where vulnerable populations often bear the brunt of fiscal austerity (Zamani, 2017). As such, the research aligns with Benthamite and utilitarian perspectives that advocate for maximizing collective welfare in public finance (Nikunhad & Qarlagi, 2017).

Cross-comparative analysis with international models further validates the necessity of incorporating participatory mechanisms into Iran's budgeting reform. Eker demonstrated that budget participation enhances managerial performance through improved organizational commitment (Eker, 2012), while Beyers and Ang both argue that cultural

factors significantly shape budgetary legitimacy and effectiveness (Ang et al., 2015; Beyers, 2017). The lack of a culturally responsive and participatory framework in Iran limits the adaptability of current fiscal policies to local needs, contributing to public disengagement and mistrust.

In addition, the findings reinforce the growing scholarly consensus that budgeting is not merely a financial activity but a strategic governance function. The role of strategic foresight in this domain is critical, as noted by Ahmadi and Saidi, who emphasized future-oriented thinking in public management (Ahmadi & Saidi, 2020). Such thinking requires alignment between budgeting and long-term national plans, particularly in the face of external sanctions and internal political volatility. A justice-centered model that incorporates strategic variables will be more capable of anticipating fiscal shocks and mobilizing equitable responses.

Finally, this study supports the emerging paradigm that budgeting must be viewed as a multidimensional process encompassing ethical, cultural, institutional, and economic factors. The combination of philosophical traditions—from Aristotle to Rawls—and contemporary fiscal theories underscores that economic justice is not a secondary concern but a primary objective in the design and implementation of national budgets (Al-Mahrouqi & Mayada, 2024; Larijani & Kamali Rad, 2022).

One notable limitation of the current study is the restricted access to a broader sample of domain experts due to administrative constraints and time limitations. Although theoretical saturation was achieved with 15 expert participants, a larger and more diverse group could have provided additional insights, particularly from regional and marginalized communities. Moreover, the depth of analysis was constrained by the availability of complete and up-to-date documentation on Iran's budgeting practices, some of which are not publicly accessible due to confidentiality and political sensitivity. Financial and temporal limitations also restricted the capacity to conduct longitudinal analysis or integrate advanced econometric models.

Future research should adopt a mixed-methods approach that integrates quantitative modeling with qualitative insights to validate the indicators of the proposed justice model. Comparative studies with other countries undergoing budgeting reform, particularly within the Global South, may provide valuable cross-contextual lessons. Additionally, investigating the role of artificial intelligence and digital budgeting tools in promoting transparency and efficiency could offer new pathways for reform. Longitudinal studies

tracking the implementation of justice-based indicators over successive budget cycles would also help in measuring impact and institutionalizing reforms.

Policymakers should prioritize the institutionalization of the identified indicators within the legislative and executive budget frameworks. This can be achieved through capacity building programs, legislative amendments, and digital integration. Efforts must also be made to democratize the budgeting process through public consultations and participatory mechanisms. Emphasizing performance evaluation and real-time data tracking will enhance accountability. Finally, establishing inter-institutional coordination platforms can ensure that justice principles are upheld across all stages of the budgeting lifecycle.

### Authors' Contributions

Authors contributed equally to this article.

### Declaration

In order to correct and improve the academic writing of our paper, we have used the language model ChatGPT.

### Transparency Statement

Data are available for research purposes upon reasonable request to the corresponding author.

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### Declaration of Interest

The authors report no conflict of interest.

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### Ethics Considerations

In this research, ethical standards including obtaining informed consent, ensuring privacy and confidentiality were considered.

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