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Evaluation of investment resources impact on development of formal education management system

Farideh Haghshenas Kashani *, Mahsa Soleimani

College of Management, Islamic Azad University, Central Tehran Branch, Tehran, Iran

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ABSTRACT

In this study, investment resources impact was evaluated on development of formal education management system of vocational schools in district 12 of Tehran. The management change in the education system is based on the national documents, the documents change, and the rules of the e-government. Information and Communication Technology Skills cover a wide range of human resources for the underlying the change and transformation of organizations, centers, and institutions, thus the knowledge collection, participation, and rapid application would surmise to modify these aspects. The present study is feasible due to the positive correlation of the results obtained from the status of the schools, and since the education is always related to, therefore this plan is required to improve the quality of education, develop the production, and improve the product.

1. Introduction

The educational systems have different definitions and interpretations with the aim of setting the defined educational plans according to the scientists' and engineers' opinions, however, the whole current plans and theories could be identified as a comprehensive strategy that is the creation of change. Thereby, there are numerous vocational expertise and positions emerged in this context and the organizations acquire the information technology to meet their technical, operational, and management needs, whereas various expertise and skills are necessary. The change management in the education is based on the national documentary, the development document, and the rules of the e-government. In the new millennium, the human resources are considered as assets and any funding in this manner is taken as investment. The economization of the education provides the close relationship between the education and the labor market, increasing the ability of the vocational students, craftsman and teacher, providing the appropriate contexts for the self-employment, and promoting the culture of entrepreneurship, enhancing the partnership spirit and cooperation among the staff and the educational departments, providing the partial funds required in the educational centers, trainers and learners. The vocational schools have the potential facilities which provide appropriate context for this project. Upon the provisional rapid technological changes, it is necessary that the individuals adapt rapidly with the new developments provided with the vocational skills and expertise learning to apply the new technologies. It requires using a flexible management system according to the characteristics of the new technologies. In the past, due to the longer life of technology, the long life cycle of the individual technologies existed and the personal professional needs rarely changed. The education system has parallel development with the technological changes in order to exploit information technology as a facilitator to improve the capacity and utilization of human resources planning, resource deployment and management performance. However, the present study makes effort to evaluate the "impacts of funding resources on the development of vocational schools in District 12 of Tehran".

1.1. Funding and investment sources

In the new millennium's human resources is takes as assets, and any funding in this way is considered as investment.

One of the new methods in the field of human resource development is the investment on the individuals with the effective strategies and methods in the development of the employees, which has particular importance in the European countries. The administrative and human resource entities have been integrated with such concepts according to the type and nature of their responsibilities as

* Corresponding Author.
Email Address: fahaghshenaskashani_93@yahoo.com (F. H. Kashani)

they are expected to apply such achievements in practice. Human resource is defined as the ability to choose the force and motivation and enabling people to perform their tasks and technology means the incorporation of art and skills with knowledge. One could say that the wise human interacts with nature to achieve its general laws and human creates the desired applications and environment via the laws of science and knowledge.

1.2. Change in education system management

In order to achieve a fundamental change in the technical and vocational education, the first step is to assess the national development documents, particularly the twenty-year outlook document, which is the national education document, in which there are international recommendations on the technical and vocational education as a prominent state in the countries, since the recommendations are applied for the active participation of men and women in the vocational training, training relationship and work and social environment as a fundamental relationship, the appropriate integration of the technical and vocational education in the public education for all educational levels, the availability of the technical and vocational education for the public, the consistency with the rapid changes of the technological training, the methods on provision of such trainings, private sector and governmental involvement to provide trainings, the prioritization of these trainings and their development, the qualification with the international standards, the guaranteed quality of the technical and vocational education that have been abundantly emphasized (Nematollah, 2009).

1.3. Business change

The identification and coordinated planning of the relevant projects in a business change plan have been undertaken subject to the management depending on the support of the specific business strategies and objectives. The maintenance includes a more strategic view of a series of projects, providing a framework for the implementation of the business plans and/or the large-scale change by understanding, maintaining and fortification of an outlook have been taken as the outcome of the development plan. There are many business and translation requirements to monitor and evaluate the action plans and assess the operationally budgeting costs of the human resource and the resource as the risks count in the resource planning.

1.4. Logistics management and support

Conceptual definition: It is the process of using web-based technology to support the identification, evaluation, negotiation, and formation of the business groups in the supply chain.

1.5. Performance evaluation

It includes the stability assessment of the operational and/or planned services, developing a model or plan to follow up the changes over time and providing the feedbacks to enable to dedicate the energy, resource efficiency and/or the energy supply or resource control. Hence, it includes the specific criteria, such as the professional facilitation of the staff, e.g. initiation, monitor, review, and evaluation of individual learning and development in respect to the organization or business requirements with the appropriate utilization. The assessment is one of the benefits of the professional developmental activities in respect to the technological training methods and techniques, in which the teachers are able to provide the effective services.

1.6. Management of services

Conceptual definition: Providing the permanent service and support planning, including the identification of the information systems for the support of the critical business processes, the availability risk assessment, the honesty and confidentiality of the system, the coordination and planning, the design, and the test and maintenance. This approach counts to deal with the concurrence and the agreement level to continue the maintenance of the qualified close performance for the continued business cooperation in the whole organization (Baghban, 2007; Nematollah,2009; BarNir, 2012; Asif Khan, 2010; Erichsen, 2009; Rexhepi et al., 2013; Kreiser et al., 2010). Ther process is illustrated in Fig. 1.

2. Research methodology

The present study is conducted to examine the impact of IT investment on the development of the formal education management system of the vocational disciplines at the high school level in District 12 of Tehran proposed among the applied researches and the questionnaire survey is used, thus it is a descriptive study. The statistical data analysis is applied by using SPSS software. In order to evaluate the normality of the research data distribution, the Kolmogorov-Smirnov (K-S) test is used and in order to define the reliability of the questionnaire, Cronbach alpha coefficient and Fisher test are used. In order to provide the validity assessment of the present study, the skilled experts' opinions in the education system and the university professors as well as the experts and professionals are used and in order to test the hypotheses, the regression analysis, correlation coefficient, etc. are used. In order to prioritize the research dimensions, the Shannon entropy criteria are used, whereas the significance of the hypotheses to prioritize is used in conclusion.

3. Research hypotheses

Main hypothesis: The investment and fund resources effect on the development of the vocational schools and professional education management system associated to the schools of Tehran.

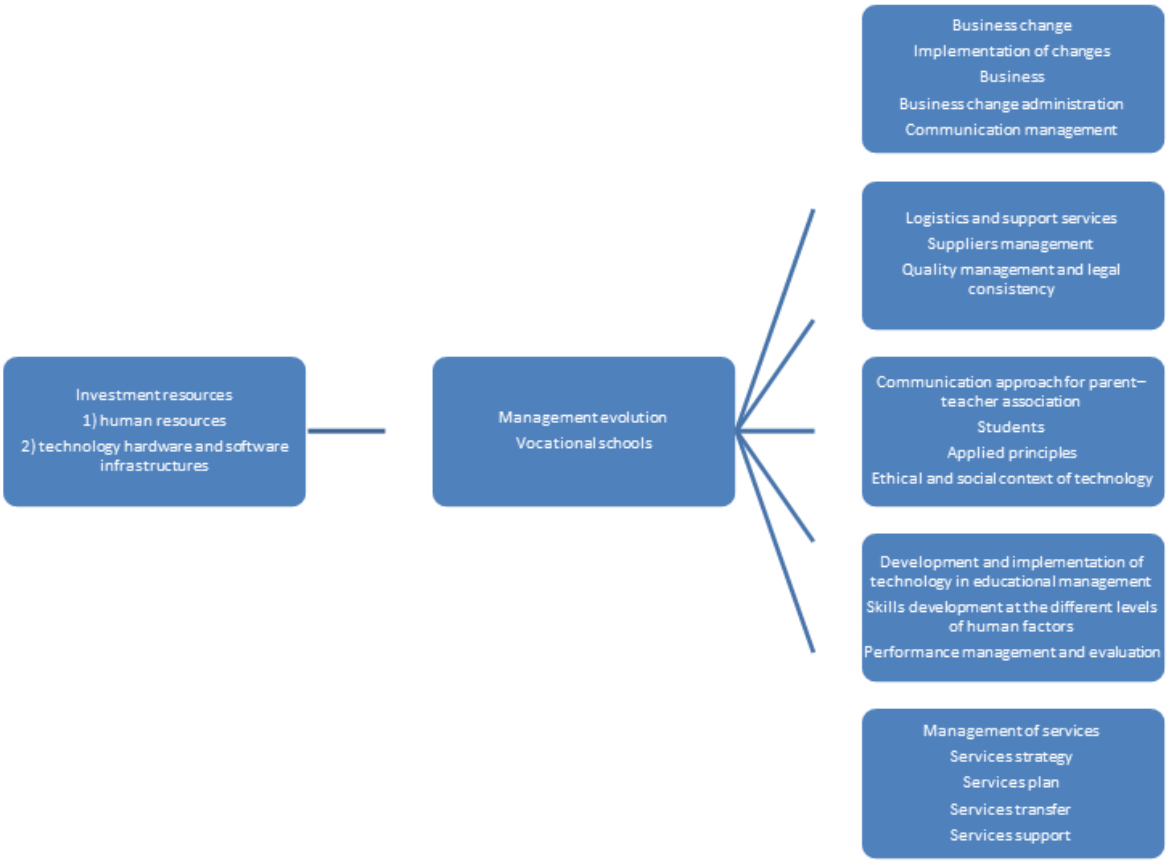

Fig. 1: Evolution model of education system management evolution

Sub-hypotheses:
1. The investment resources affect the business change of the vocational schools in District 12 of Tehran.
2. The investment resources positively affect the logistics and support of the vocational schools in District 12 of Tehran.
3. The investment resources affect the manager's relationships and the parents, trainers, and students.
4. The investment resources affect the service management of the vocational schools in District 12 of Tehran.
5. The investment resources affect the development and implementation of technology in the educational management.

4. Data analysis

In this phase, the data are collected via the research questionnaire survey and analyzed with the inferential statistics and the research questions are answered and finally the research hypotheses are tested as the results are represented in Table 1. It is notable that the data should be normal for the regression.

In respect to the significance level of Kolmogorov-Smirnov test in the above table for all variables, it is greater than 0.05, it is concluded that the distribution of all variables has no significant difference with the normal distribution. Therefore, we conclude that the variables distribution has been normal.

5. Research hypotheses test

The investment resources do not affect the change of the development of the education management system: H0. The investment resources affect the change of the development of the education management system: H1. Main hypothesis: The investment affect resources the education management system of the vocational schools of Tehran (Tables 2, 3 and 4).

According to the above table, the significance level (sig) is lower than $\alpha = 0.05$, thus it can be concluded that H0 is rejected and the research hypothesis is proved. As a result, there is a positive effect between the investment resources and the education management development. Therefore, it means when these resources increase, the education management change effect increases in the organization. The Beta coefficient indicates that the impact of investment resources on the development of the organization is equal to 0.486. The findings of the determination coefficient indicate that the 0.236 percent of the dependent variable changes (management change) is covered by the independent variable (investment resources in the field of technology). Durbin-Watson statistic result indicates that the ratio is between the ranges of 1.5-2.5, i.e. the

independence of errors is proved. In respect to the significance level of sig = 0.006 less than the error probability (α = 0.05), thereby the first research hypothesis is proved by the probability of 95%, i.e. the investment resources affect the management change in the organization.

First sub-hypothesis: The investment resources affect the business change of the vocational schools in District 12 of Tehran (Tables 5, 6 and 7).

Table 1: Kolmogorov-Smirnov test for the normality of the variables

Indicators	Number	Average	Standard deviation	Kolmogorov-Smirnov test	Significance level (sig)	Result
Evolution of management	30	36.3	5.11	0.781	0.576	normal distribution
Investment and fund resources	30	19.8	2.5	0.921	0.365	normal distribution
Business change	30	33.5	3.6	0.662	0.773	normal distribution
Logistics and support	30	22.4	2.3	0.861	0.449	normal distribution
Communication strategy	30	19.7	3.2	1.11	0.165	normal distribution
Services management	30	10.9	1.8	0.975	0.298	normal distribution
Development and implementation	30	11.7	1.5	0.826	0.502	normal distribution

Table 2: Summary of first hypothesis

Model	Correlation coefficient	Determination coefficient	Regulated determination coefficient	Durbin Watson statistic
1	.486	.236	.209	1.813

Table 3: Variance analysis of first hypothesis (ANOVA)

Model		Sum of standard deviations (SSD)	Degree of freedom (df)	Variance (ms)	F test statistic	Significance level (sig)
1	Regression	179.204	1	179.204	8.659	.006[a]
	Error	579.463	28	20.695		
	Total	758.667	29			

Table 4: Regression coefficients of first hypothesis

Model		Non-standard coefficients		Standard coefficients	T statistic test	Significance level (sig)
		β	Standard deviation	Beta		
1	Origin intercept	16.621	6.750		2.462	.020
	Investment resources	.996	.338	.486	2.943	.006

Table 5: Summary of first sub-hypothesis

Model	Correlation coefficient	Determination coefficient	Regulated determination coefficient	Durbin-Watson statistic
1	.690	.476	.457	1.791

Table 6: The first hypothesis sub-analysis of variance (ANOVA)

Model		Sum of standard deviations (SSD)	Degree of freedom (df)	Variance (ms)	F test statistic	Significance level (sig)
1	Regression	185.227	1	185.227	25.389	.000[a]
	Error	204.273	28	7.295		
	Total	389.500	29			

Table 7: Regression coefficients of first sub-hypothesis

Model		Non-standard coefficients		Standard coefficients	T statistic test	Significance level (sig)
		β	Standard deviation	Beta		
1	Origin intercept	13.459	4.008		3.358	.002
	Investment resources	1.012	.201	.690	5.039	.000

Subject to the significant level (sig) lower than 0.05, it can be concluded that the research hypothesis is proved and H0 hypotheses is rejected, as it means that there is a positive impact between the investment resources and the business change. Beta coefficient indicates that the impact of the investment resources on the business is equal to 0.690. The findings indicate that 0.457% of the

dependent variable changes (business change) are covered by the independent variable (investment resources budgeted in technology). The statistic result of Durbin-Watson statistic has shown that the ratio range of 1.5-2.5 has been proved. As a result, it can be concluded that the increase of the investment resources in technology, the organizational business change has increased as well. The research hypothesis is proved at the significance level of sig = 0.000 with 95% reliability probability (α = 95%). Therefore in regard of the lower significant level (sig) than 0.05, the hypothesis H0 is rejected and the investment resources affect the business change of the organization.

Second sub-hypothesis: The factor of investment resources positively affects the logistics and support service of the vocational schools in District 12 of the Education Organization of Tehran. At first, the relationship between the both variables should be examined by using Pearson correlation (Tables 8, 9 and 10).

According to the above tables and the significance level (sig) higher than 0.05, we could assume that there is a positive impact between the investment resources and logistics. As a result, it can be concluded that this hypothesis is not proved and the hypothesis H0 is not rejected and the hypothesis H1 is not proved.

Third sub-hypothesis: The investment resources affect the manager's strategic communications with parents, trainers, and students (Tables 11, 12 and 13).

Table 8: Summary of second sub-hypothesis

Model	Correlation coefficient	Determination coefficient	Regulated determination coefficient	Durbin-Watson statistic
1	.200[a]	.040	.006	1.878

Table 9: Regression coefficients of second sub-hypothesis

Model		Non-standard coefficients		Standard coefficients	T statistic test	Significance level (sig)
		β	Standard deviation	Beta		
1	Origin intercept	18.765	3.447		5.443	.000
	Investment resources	.187	.173	.200	1.082	.289

Table 10: Variance analysis of second sub-hypothesis (ANOVA)

Model		Sum of standard deviations (SSD)	Degree of freedom (df)	Variance (ms)	F test statistic	Significance level (sig)
1	Regression	6.319	1	6.319	1.171	.289[a]
	Error	151.148	28	5.398		
	Total	157.467	29			

Table 11: Summary of third sub-hypothesis

Model	Correlation coefficient	Determination coefficient	Regulated determination coefficient	Durbin-Watson statistic
1	.419[a]	.175	.146	2.425

Table 12: Variance analysis of third sub-hypothesis (ANOVA)

Model	Sum of standard deviations (SSD)	Degree of freedom (df)	Variance (ms)	F test statistic	Significance level (sig)
Regression	52.256	1	52.256	5.947	.021
Error	246.044	28	8.787		
Total	298.300	29			

Table 13: Regression coefficients of third sub-hypothesis

Model		Non-standard coefficients		Standard coefficients	T statistic test	Significance level (sig)
		β	Standard deviation	Beta		
1	Origin intercept	9.055	4.399		2.059	.049
	Investment resources	.538	.220	.419	2.439	.021

According to the above table, the significance level (sig) is less than 0.05 and it can be concluded that the hypothesis H0 is rejected and the research hypothesis is proved. Beta coefficient indicates that the impact of the investment resources on the education management is equal to 0.419 in the organization.

The research hypothesis with the significant level of sig = 0.021 with 95% reliability probability is proved (α = 95%).

Therefore, in respect to the significant level (sig) lower than 0.05, the relationship between the both variables is proved, i.e. the hypothesis H0 is rejected

and the investment resources affect the promotion of skills and the organizational communications.

Fourth sub-hypothesis: The investment resources affect the service management of the vocational schools in District 12 of Tehran (Tables 14, 15 and 16). The determination coefficient results suggest that 27.9% of the dependent variable variation change (service management) is determined by the independent variable (investment resources). Subject to the lower significant level sig than 0.05, it would be stated that when the amount of investment resources increases, the service management impact rate increase in the organization as well.

Table 14: Summary of fourth sub-hypothesis model

Model	Correlation coefficient	Determination coefficient	Regulated determination coefficient	Durbin-Watson statistic
1	.528[a]	.279	.253	2.256

Table 15: Variance analysis of fourth sub-hypothesis (ANOVA)

Model		Sum of standard deviations (SSD)	Degree of freedom (df)	Variance (ms)	F test statistic	Significance level (sig)
	Regression	134.257	1	134.257	10.848	.003[a]
	Error	346.543	28	12.377		
	Total	480.800	29			

Table 16: Regression coefficients of fourth sub-hypothesis

Model		Non-standard coefficients		Standard coefficients	T statistic test	Significance level (sig)
		β	Standard deviation	Beta		
1	Origin intercept	22.738	5.220		4.356	.000
	Investment resources	.862	.262	.528	3.294	.003

Hence, the research hypothesis is proved at the significant level of sig = 0.003 with 95% reliability probability. The significance level of sig is lower than 0.05, therefore the significance of the equation is proved, i.e. the investment resources affect the service management of the organization. Beta coefficient equal to 0.528 indicates that when the investment resources increase, the impact of the education management change in the context of the service management increases as well.

Fifth sub-hypothesis: The investment resources affect the technological development and implementation in the education management (Tables 17, 18 and 19).

Table 17: Summary of fifth sub-hypothesis

Model	Correlation coefficient	Determination coefficient	Regulated determination coefficient	Durbin-Watson statistic
1	.944[a]	.891	.887	1.933

Table 18: Variance analysis of fifth sub-hypothesis (ANOVA)

Model		Sum of standard deviations (SSD)	Degree of freedom (df)	Variance (ms)	F test statistic	Significance level (sig)
1	Regression	265.756	1	265.756	63.910	.000[a]
	Error	32.544	28	1.162		
	Total	298.300	29			

Table 19: Regression coefficients of fifth sub-hypothesis

Model		Non-standard coefficients		Standard coefficients	T statistic test	Significance level (sig)
		β	Standard deviation	Beta		
	Origin intercept	1.695	1.600		1.059	.298
	Investment resources	1.212	.080	.944	15.121	.000

The research findings indicate that 0.891 percent of the dependent variable (technology development) is covered by the independent variable (investment resources). Durbin-Watson statistic test result has shown that the ratio of this test is between the standard range of 1.5-2.5 and it is proved.

In respect to the significance level of sig less than 0.05, the research hypothesis is proved with the significance level of sig = 0.000 with 95% reliability probability (α = 95%). Therefore, in respect to the lower rate of 0.05, the significance of the equation is proved. It means that the investment resources affect the technological development and the

implementation of the organization. Beta coefficient indicates that the impact of the investment resources on the technological development and implementation equal 0.944, which means the hypothesis H0, is rejected.

6. Prioritization of research dimensions with Shannon entropy

In order to assess the priority of weight of the hypotheses, first, Likert spectrum is applied for the questions of each hypothesis by using SPSS application and then we calculate the data by the below equations. P is the cumulative frequency of each spectrum hypothesis x; ln (n) is the total log of each hypothesis spectrums; m is the total frequency of the spectrum hypothesis x; and w is the weight of each hypothesis. In respect to the cumulative frequency from the distributed questionnaire, it is then applied in the following equation:

$$W = \frac{d_i}{\sum d_i}$$
$$d = 1 - E$$
$$E = -k \sum PlnP$$
$$k = \frac{1}{lnn}$$

The priorities of the dependent variables in terms of their impact on the independent variables are shown in Table 20.

1. The development and implementation of technology in the education management refers to the development of the teachers', students' and parents' skills and the performance assessment and management.

2. The strategy of the parents, trainers and students association refers to the significance of the ethical and social principles in the field of technology as well as the identification of the technological impacts proffer the second priority.

Table 20: Prioritization of dimensions (Shannon entropy)

Dimensions	Weight	Priority
Service management	0.306074	4
Business change	0.259706	3
Development and implementation	0.20313	1
Strategy	0.231091	2

3. The business change refers to the requirements of the financial resources of the schools as the implementation context of the business change and change management is introduced as the third priority.

4. In conclusion, the final service management includes the service strategy, service design, service transition and service operation that are important.

7. Evaluation of results impact of workshop for managers on management change variables of formal education system through McNemar Test

H0 = The training courses would not affect the variables of.

H1 = The training courses would affect the variables of the hypotheses.

According to the Tables 3-22, the significance level of all variables (e.g. investment resources, business change, logistics and support, development management and IT implementation, communication strategy with trainers, etc.) is smaller than alpha, e.g. sig = 0.000 and sig < α and as a result we reject the null hypothesis (H0), thus the training workshop affects the management change variables as given in the following results from Chi-square McNemar-Bowker Test (Table 21). According to the results of the distributed questionnaire before and after the training session, we have concluded that the training courses effect on the management system change. Comparison of present research results and previous literature are shown in Table 22.

8. Recommendation based on research results and findings main hypothesis suggestions

The investment resources affect the development of the educational system of the vocational schools. Since the implementation of the E-Government has a moderate impact on the development of the education, the proposal of this plan is still at the academic development level and the administrative procedures in the field of financing, etc. have not been developed in this respect. It is recommended that the authorities provide the planned actions towards the integration of the electronic systems. 3. The electronic devices and technology have a strong influence on the evolution of management and thus preparing them in respect to the requirements of the schools will be most affecting the development of the education.

First hypothesis suggestions: The investment resources affect the business change in the vocational schools. Subject to the cost reduction via the use of E-Government, the wide range of E-Government services are suggested according to the regulations. We suggest the change of the contents of the school lessons in relation to the e-commerce knowledge and the use of technology. It is suggested to proffer the business models, develop the required vocational school disciplines in the universities and promote the e-commerce knowledge level in the schools.

Second hypotheses suggestions: The investment resources affect the logistics and support services. The current study indicates that the electronic systems should be strongly supported. The integrity of the support of the equipment should be provided by the specialists towards the improved technology, energy, and time with the standard equipment.

It seems that the application of technology for the managers' decision making support system and the improved quality of the qualification management should be further evaluated. Third hypothesis suggestions: The investment resources affect the strategy of the manager's association with parents,

trainers and students. It is essentially necessary to plan the implementation of the legal and social facilities of developing e-government and the Education Organization has not yet developed the guidelines in this context.

It is recommended to provide the SMS/portal system for the parents and students association and thus the meetings are held with the fathers on the school educational programs and their further participation.

Fourth hypothesis suggestions: The investment resources affect the service management. It is recommended to set up a comprehensive management system particularly for the schools in order to provide the secure, efficient and consistent management systems qualified with all school training, educational, financial, administrative, and communication requirements.

It is recommended to plan and budget the financial resources and finance the schools with the recognition of the socioeconomic factors and the foreign political and technological standards.

Fifth hypothesis suggestions: The investment resources may affect the development and implementation of the educational management technology.

The promotion of the teachers' and the students' professional learning and growth and even the parents in the context of science and technology with a major impact on the students' future career success; nevertheless, unfortunately the educational opportunities have not developed the teachers' and parents' skills and it is seen neither as the cost nor the investment.

In respect to the results of Questions 38-39, there is a positive impact of the electronic resources on the performance assessment and Question 39 indicates that the electronic performance assessment system should have more motivating factors for the most managers.

Table 21: Test results of effect of training courses

Variable	Test statistic	Significance level (sig)
Investment resources	8.659	0.000
Business change	25.38	0.000
Logistics and support service	1.171	0.000
communication strategy with trainers	10.848	0.000
Service management	15.121	0.000
Technology development and implementation in management	5.946	0.000

Table 22: Comparison of present research results and previous literature

No.	Hypothesis	Research results	Researcher and research result
1	Investment resources affect business change of vocational schools in District 12 of Tehran	H0 hypothesis is rejected and the research hypothesis is proved	The current results are consistent with the research results of Mezirow (2000), since all of these studies indicate the effective role and the impacts of technology and human resource on the management evolution change.
2	Investment resources affect communication strategy of vocational schools in District 12 of Tehran	H0 hypothesis is rejected and the research hypothesis is proved	The current results are consistent with the research results of Lazear (1998) and Stermole and Stermole (2009).
3	Investment resources affect service management of vocational schools in District 12 of Tehran	H0 hypothesis is rejected and the research hypothesis is proved	The current results are consistent with the research results of BarNir (2012) and Rexhepi et al. (2013)
4	Investment resources affect development and implementation of vocational schools in District 12 of Tehran	H0 hypothesis is rejected and the research hypothesis is proved	The current results are consistent with the research results of BarNir, 2012
5	Investment resources affect management change of vocational schools in District 12 of Tehran	H0 hypothesis is rejected and the research hypothesis is proved	The current results are consistent with the research results of Erichsen (2009), Kung (2007), and Ritz (2006, 2010)

9. Discussion and conclusion

The smart development projects in the countries include the national plans in coordination with the entities and the organizations, which are mainly dependent on the government and partially for the governmental support and cooperation with the private entities and companies since the beginning and during the certain project time. Although the plan of the Ministry of Education has been initiated since 83 years, it has not enforced the follow-up and feedback procedure from the schools in practice, while the schools provide the growth and the development of the utilization of technology and electronic content, in particular the production management system, in order to meet their needs in this area. The application of technology in the learning environment includes different attitudes subject to the schools according to available resources and thereby the viewpoint of the potential development of the education system includes the accounting system of the schools, the school

management system, personnel system, rules, registration and performance, IT domain, etc.

There is a potential to provide the appropriate change of the education and the economic management of the schools with the different aspects in the field of technology in order to promote skills, values, ethics, entrepreneurship, and income in the schools during 88 years in the Department of Education of Tehran and thus the strategies of the smart schools are provided accordingly. Currently, this situation encounters many schools in the research factors as an intelligent management system or infrastructure, whereas the school technology is almost developed for the maximum index value with advanced smart ranks, while the other factors include the trained teachers in the field of technology, particularly its use in the management and implementation change of the schools, services, support, and service management whereas it would mainly suffer from the poorer performance than the other factors of the formal education system.

The statistical population includes 18 vocational schools and 12 disciplines of electronics, electro-installation, building, manufacturing, metal industry, metallurgy, automobile mechanics, general mapping, wood graphics, drawing, architecture, animation, animation, vocational pre-university family management, financial accounting, painting, sewing, carpet art, designing web pages, computer graphics, glass and crystal forming arts, carpet painting, industrial computer mapping, building, illustration, clothing tailor services, digital photography, computer graphics, poster design, poster printing, offset printing machine, electricity, graphics, paintings, car electrical system repair, chemical industries, computer, accounting, and business. Upon the primary step, economy, science, and technology are provided in the Southwest Asia with the emphasis on the general software application and the production of knowledge as one of the main goals. Hereby it requires the comprehensive knowledge of the knowledge production and commercialization. E-learning is a powerful tool in order to achieve the goals and provide the opportunities to learn everywhere at all times and the development would play so important role in achieving the abovementioned objectives (the 20-year perspective of the Islamic Republic of Iran).

The findings of the present study indicate that one of the development goals of the schools in the business context is the technology and support services towards teaching the skills to achieve the management subject to the economization development which has is not achieved yet and it is expected that the strategic plans of the administration head would incur the transformational revolutions subject to the distinguishable areas of the educational governance and management, curricula, the teacher training and supply of the human resources system, the security system and the allocation of the financial resources, the educational space, the equipment, the technologies, the research and evaluation system, the implementation management and change in the context of technology, the use of the management accounting systems, and SFIA system, thus the educational economization in the schools and the direct establishment of a close relationship between the education and the labor force in the market, the increase of the cooperation spirit and cooperation among the education departments, partial funding of economic and financial crisis leading to the sharp reduction of the financial resources of the educational centers. Any investment in education would not only boost the economy, but it also facilitates to reinvent the knowledge and it seems to reduce the investment level in the human resources. Therefore, it seems that the specific service-providing strategy should be provided and regulated for each school, in which the business model of the educational center, hence an example is given in the appendix.

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