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Study Ways to Increase Revenue Receipts in National Water and Wastewater Engineering Company

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ABSTRACT

The present study including field research to study ways of revenue receipts increasing in National water and wastewater engineering company and providing the requirement strategy to solve them. The research statistical populations were 200 series of all support assistants, managers and heads of accounting departments and customer services and revenue and financial experts in national water and wastewater companies which 85 questionnaires by using a random sampling were distributed between them using Cochran's formula. The method used in this study was being a survey and by using questionnaire tools , also mean statistics, standard deviation , mean deviation , single – sample T and regression, as well as can be noted sequential tests such as gamma , Tave B – Kendal, Spearman correlation and Wilcoxon to collecting data. Finally, by depth examining the issue, the following results and outcomes were obtained: The results shown that now there are no other revenue resources or providing new revenue resources in national water and wastewater engineering company because of company's structure and constitution .So until now the computing method is not a scientific acceptable method for provinces and it must be avoid from applying personal interests and providing the possibility of revenue computing. It also became clear that receipts aren't done timely, as a result the new model must be designed to receipt timely. The results of hypothesis relationship test also indicate that the problems of lack of exact and scientific computation of water and wastewater engineering firm revenues on the one hand increases the time of firm's revenue receipts and on the other hand the problems of non-exact identification of revenues from water and wastewater engineering company reduces the accuracy of computing the firm's revenues. Finally, the lack of exact identification problems of water and wastewater engineering firm revenues increases the time of company's revenues receipt.

KEYWORDS: Revenue computation, Revenue receipts, National water and Wastewater Company, Revenue identification.

INTRODUCTION AND PROBLEM STATEMENT

Since the revenues is one of the most important cases that firms and companies have paid particular attention to them, So they are always looking to raise their own revenue and in this respect , they try to identify the different ways of revenue receipt and improve it.

Revenue is the cost of sold goods or applied services. When the institution perform services or deliver goods to customers, they will be received money or other property from them. The entering this money or poverty to institution is called revenue. The revenue amount to any transaction through asset or assets value which is obtained in exchange of it and it is usually in the form of cash or debts is measured and reflected on financial statement related to the period during in which it has achieved . So the revenue amount of good sale or services is equal to sum of cash receipts and debts from customers.

Revenue is increased the capital, the entering money or debts arising from services will be increased the asset sum of a firm. So, revenue is the gross increase of capital derived from profitable activities (Audit Corporation, 1993).

Many evidence indicated that in previous decades , most firms or organizations were spent very high costs for higher revenue that finally leads to higher profit , it is said that the profit is the common point between all business firms that it would not be possible , except in higher revenue, as well as reduce costs . The most important issues affecting revenue is its identification way, computation and receipt.

From subjects mentioned in the research, it is attempt to identify the possibility of creating new revenue resources and also a model is presented as computing the revenue to be acceptable both firm's auditors and provincial water and wastewater firms and also increasing the firm's financial requirements as well as the recommended model about revenue receipt is focused monthly which the receipt and follow up work is much better that previous methods.

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The recommended model about calculating revenue has been made by focusing on the number of water junctions. In this case, the number of each province junction is divided to total country branches and we are multiplied the received percent to staff share of pervious year and thus the number of staff is obtained before adjustment and as the received number is differ from that number , the adjustment coefficient is used to fill the gap. Therefore, the calculated number is responsible to both firm's financial requirements and approved by planning assistance and president strategic monitoring (former planning administration) and auditing organization.

It is hoped that performing this study, we have although small step to eliminate calculating and revenue receipt problem on water and wastewater engineering firm.

MATERIAL AND METHODS

The research method was applied – scientific method because this study aimed to evaluate ways to revenue increase , calculation and reception on national water and wastewater company , the statistical population of this research was 200 individuals of all supporting assistance , mangers and heads of accounting and customers services departments and financial experts of national water and wastewater company which using Cochran formula , 85 questionnaires were distributed among them by using quota sampling . So it can be say that the method used in this research has been a survey method and by using questionnaire tool.

Data collecting tool:

In this study, questionnaire was used to collect data. The questionnaire options were adjusted based on Likert scale , in this rage , questionnaire's questions were divided to five parts , very low , low , medium , high , very high . Responders' comments have been adjusted into five levels as follows:

Rank 1 was considered to very low option, rank2 to low option,rank3 to mediumoption,rank4 to high option and rank5 to very high option. Research questions have been designed in 35 closed questions (five – item) and consists of two parts in accordance to general profiles of respondents and specific questions to confirm or deny the research hypothesis.

Also, from questions represented in the questionnaire, the mean method was used in this study to test hypotheses that was tested by one – sample test method, in this method; the test assumption was compared to statistical population itself. Also the respondents' comments mean was compared to mean of questionnaire's questions. If the mean of respondents' comments are more or equal to test's mean, the assumption is confirmed and if respondents' comments are less than test's mean, the assumption is rejected .Finally, SPSS and EXCLE software were used to perform the statistical analysis. Also, sequential tests such as gamma,tavo B Kendal, Spearman correlation and Wilcoxon were used to analyze the inferential - relational assumptions.

Reliability and validity of research tool:

In this study, firstpretests of individuals in neighboring provinces were done on 30 samples. The construct validity through factor analysis was used to measure the validity of variables in which the results of variables validity measurement was calculated 0.763 which was acceptable approximately. Also, the reliability of research variables was assessed using Cronbach's alpha which was obtained as 0.740.

Reliability table of calculated research variables using Cronbach's alpha

Variables	Cronbach's alpha amount
The not identified revenues of national water and wastewater engineering company	0.734
The revenues calculation failure of national water and wastewater engineering company according to scientific regulations	0.740
Untimely revenues receipts of national water and wastewater engineering company	0.746

Research hypotheses:

The main hypothesis

- Executive problems identification is important in calculation and revenue receipt of national water and wastewater engineering company.

Secondary hypothesis

The research hypotheses are represented as follow:

- The revenues of national water and wastewater engineering company had not been fully identified.
- Revenues calculation of national water and wastewater engineering company is not performed based on the scientific regulations.
- Revenues receipts of national water and wastewater engineering company with adequate financial calendar have not received.

- Lack of exact and scientific calculation of national water and wastewater engineering company's revenues increase the time of revenue receipt.
- Lack of exact identification of national water and wastewater engineering company's revenues decrease the accuracy on firm's revenues calculation.
- Lack of exact identification of national water and wastewater engineering company's revenues increase the time of revenue receipts.

Research literature and theoretical framework:

Calculating and revenue receipt way of national water and wastewater engineering company

The major revenue of national water and wastewater engineering company is related to percent receipt from revenues of water and wastewater provinces that according to provincial water and wastewater companies , «Article 27 – in order to perform administrative affairs and technical support , research, preparation and training , every year the percentage of firm revenue was specialized to these affairs through approval of public assembly head and clearing to national water and wastewater engineering company's account and this amount recorded to firm's costs account » . percentage of their income is paid to this firm by national water and wastewater engineering company because of engineering services, to date this percentage varies from 0.5 to 2 percent that this percentage is determined by energy assistant on water and wastewater affairs and director of national water and wastewater engineering company and imparted to provincial water and wastewater companies and companies are required to pay this amount according to deadline and scheduled table. It can be mentioned that again a number of provinces according to assembly head including energy assistant and director of national water and wastewater engineering company, were dispensed from paying amounts because of financial difficulties and low income levels (National water and wastewater engineering company, 2006).

Since some of these companies do not paid some funds, this firm always has problem for liquidity, so it will be try to detect and identify optimized calculation methods and revenue receipt through this research. Can be say that the main question of this research is that what are the reasons of delay – payment or non – payment of inform funds by provincial water and wastewater company? And how can be obtaining more adequate ways to revenue receipt? And how could be the revenue calculation and its devotion to provinces that satisfied both their ideas and company's problems?

It should be said that even in cases that provinces are paid their funds with delay , this company is also faced to lack of liquidity because the lack of financial resources as well as lack of liquidity is caused to work slump and lack of committed guarantees performing , on the other hand , from those provincial water and wastewater companies that do not paid their funds until the end of year won't be prosecuted in future year and generally serious follow up does not occur to obtain debts and because of whatever paid at the end of fiscal year is recorded as revenue and differentials are not transferred to next year , the company will not debt (because the revenue receipt is inform of cash) and this cause to that any company that could be avoid to paying revenue funds in any way until the end of year , it will not require to pay the rest of funds at nest year and it is clearly indicated that companies use this situation that principle reaction must be done about this field .

The method of revenue calculation is based on financial statements of last year of provincial revenue is approximated at next year, So these percentages are applied as described previously.

One of the major problems here is that provinces do not accept the estimate revenue and they say that their income is lower than what is estimated engineering or sometimes the discussion is that provinces are represented that engineering company must be specialized only part of percent's of water sale to revenue receipt, if in statute is noted that the percent of revenue is a general sense of the word.

However, the above mentioned cases were caused to face the company in specific revenues receipt and also paying bill and their costs with problem.

It can be noted that the company has no other source for revenue replacement and if facing to problem in their debts, they couldn't be able to spend their own affairs, so it is try to do this research:

First, the scientific method is presented to calculate revenue.

Second, the optimal method is obtained to receipt debts that affair of debts receipt is facilitated based on it.

Third, it is investigated whether or not there is another revenue resource.

Revenues in provincial water and wastewater companies (operating revenues)

The main revenues

The major revenues of provincial water and wastewater companies from company's goods and services sales are as follow.

1. Water sale 2.Water subscription 3.Waste disposal services
4. Waste subscription

It can be note that the principle of revenue calculation on engineering firm is the operating revenues of provincial water and wastewater companies. (National water and wastewater engineering company, 2006).

- Water price and services of waste disposal is acceptable in terms of tariff system framework and minister notification.

- Water and waste subscription and other controls price services in terms of board approved in authorities are determined by power minister, in terms of the water and wastewater companies formation law, the rate of drinking water and cities' wastewater collecting and disposal costs are prepared by the general assembly of company with regard to utilization and depreciation costs and following the approval of economic council will be receipted from consumers. (It should be noted that the Water and waste subscription and other controls price services have been removed).

Other revenues (non – operational)

Other revenue includes the following items:

1. Guaranteed profit of investment deposit to bank
2. Revenue from wastage sales
3. Profit from clear fixed assets sales
4. Profit from contracts
5. Rename and meter replacement and testing
6. Rental revenue
7. Meter replacement
8. Revenue from services (Payment wage)
9. Income (revenue) from damages
10. Revenue from investments
11. Revenues from crimes' delay
12. Issuance of reduplicate bills

Revenue (income) identification:

General rules can be used to identify accounting revenue, which includes definitions of relevant, reliable and measurable elements. In the present context can be concluded that the event should be identified as firm's revenue which is part of company's product and measurable. There are also presented opinions about revenue identification, including:

A) Receipt (obtained profit), B) realization (realized or realizable) (Babakhani, 2009)

Revenue receipt:

Revenue receipts have a sequential process from an economic prospective. The revenue can be gradually or sequentially. Raw materials transportation to complete product manufactures to market supply, from an economic prospective is considered as part of revenue receipt process. In addition, good storage and parts of production process can be also provided essential needs and market demands. (The same references)

Revenue realization

Accountants are considered the periodic revenue as criteria of their action at the time of transaction and its record. In other words, revenue is realized at the time of transaction and that time is when the goods and services achieved to customers (client) and its price was received or recorded in accounts. One of the problems in realization context is that accounts disagree in meaning and context .Although the overall views; realization is defined as revenue record. However, goods and services must be provided to consumer and demander. In this view, by fixing the assets, the possibility of realization will be excluded. So the condition of realization diagnosis will be product sales or services by cash or credit. (The same references)

Profit identification:

Timing of profits identification, in particular profits from increase in assets value must be equal to timing of revenue identification. Although accountants are usually provided the realized concept (context) but wanted that they must not realized to revenue receipt possibility before identification. The abbreviation GAAP (auditing accepted standards) description stated that revenue in statement must be identified through following steps:

A) The firm must be added economic value to its production.
B) Revenue rate must be measurable.
C) The measurement must be verifiable and free from any prejudice.
D) Also can be estimated the possibility of costs with actual amount.

Generally, accounting principles are improving and exchanging, but if the revenue in the first possibility after its increase, measure or record, it will be caused identification of it variety points.

Research findings:

Research findings are presented in two parts: first, the descriptive findings and then analytical findings and results of hypotheses testing are discussed:

From total population, 22.4 % were between 30 – 40 years old, 14.1 % between 35 – 39 year old, 56.5 % between 40-44 years old and 7.1 % over 45 years old. Also, in terms of respondents job, 34.1 % were directors, 18.8 % manages, 29.4 % heads and 17.6 % experts. According to their education, 17.6 % had bachelor's degree and 82.4 % master's degree or higher. According to respondents' proficiency and their academics field, 29.4 % were engineers, 35.3 % managements, 4.7 % accountants and 30.6 % had a proficiency in other fields. The other terms were about their work experiences that most of respondents , i.e. 43.5 % had 5-10 years of work experiences , then 35.3 % over than 15 years and 21.2 % between 10-15 years .

After describing the background information about respondents, we discussed to analyze and accept or reject the hypotheses test that the results are represented as follow:

In the first hypothesis, it is try to identify new sources of revenue creation in the national water and wastewater engineering company if it is possible.

Since our variable are calculated with sum of 2-8 questions of questionnaire as an ordinal variable by using one – sample t- test , obtained data indicated that the mean is low , also calculated t – value was lower than 1.96 and was calculated about 1.571 . In addition, significant value is also higher than 0.05 and it was obtained at 0.08 .However, the obtained error coefficient at level 0.95 also in two calculated values are lower than 1.96, so this hypothesis was rejected. It means that water and wastewater company's revenues are not well identified until now and currently there is no possibility to identify the sources.

Table No. 3: obtained statistics of revenue identification variable

Hypothesis title	No.	mean	Standard deviation	Mean deviation
Revenue identification	85	4.6941	3.03952	0.32968

Table No. 4: one – sample t-test to compare means

Hypothesis title	T – value	Freedom degree	Sig.	Mean variation	Error coefficient	
					min	Max
Revenue identification	1.571	84	0.08	10.69412	1.0385	1.3497

In the second hypothesis try to determine whether the calculating method of revenue in national water and wastewater engineering company had a scientific or systematic basis or not?

Obtained data shown that the mean (31.90) was higher in average level up to high. The calculated t – value was also higher than 1.96 and about 131.356. In addition, the significance was obtained lower than 0.005 values and at 0.000 levels. However, the obtained error coefficient at 0.95 level in both calculated values are higher than 1.96. So this hypothesis was accepted .It means that revenues calculation of national water and wastewater engineering company does not occur based on the scientific principles.

Table No. 5: Second hypothesis

Statistical symbol	Hypothesis title	Mean of individuals' comments	Sig.	result
H_0	Revenues calculation of national water and wastewater engineering company does not occur based on the scientific principles.	31.9059	0.000	accepted
H_1	Revenues calculation of national water and wastewater engineering company occur based on the scientific principles.			

Table No. 6: obtained statistics of revenue calculation variable

Hypothesis title	No.	mean	Standard deviation	Mean deviation
Revenue calculation	85	31.9059	2.23939	0.24290

Table No. 7: one – sample t-test to compare means

Hypothesis title	T – value	Freedom degree	Sig.	Mean variation	Error coefficient	
					min	Max
Revenue calculation	131.356	84	0.000	31.90588	31.4229	32.3889

In third hypothesis, it was tried to identified that whether revenues receipt of national water and wastewater engineering company were done on time or not ?

Since our variable are calculated with sum of 19-35 questions of questionnaire as an ordinal variable by using one –sample t- test , obtained data indicated that the mean is very high(61.82), also calculated t – value was higher than 1.96 and was calculated about 158.935. In addition, significant value is also lower than 0.05 and it was obtained at 0.000. However, the obtained error coefficient at level 0.95 also in two calculated values are higher than 1.96, (61.05) and (62.59), so this hypothesis was accepted. It means that water and Wastewater Company's revenues receipt are not performing on time.

Table No. 5: Second hypothesis

Statistical symbol	Hypothesis title	Mean of individuals' comments	Sig.	result
H_0	Revenues receipt of national water and wastewater engineering company has adequate receive financial calendar.	61.8235	0.000	accepted
H_1	Revenues receipt of national water and wastewater engineering company has not adequate receive financial calendar.			

Table No. 9: obtained statistics of revenue receipt variable

Hypothesis title	No.	mean	Standard deviation	Mean deviation
Revenue receipt	85	61.8235	3.58627	0.38899

Table No. 4-14: one – sample t-test to compare means

Hypothesis title	T – value	Freedom degree	Sig.	Mean variation	Error coefficient	
					min	Max
Revenue calculation	158.935	84	0.000	61.82353	61.0500	62.5971

In the fourth hypothesis, from obtained data can be concluded that the correlation two variables, lack of exact and scientific calculation of water and wastewater engineering company's revenues and time increasing to revenue receipt was 64.0. The strong correlation is between two above variables. According to obtained significant (sig) from test, the above correlation is significant at confidence level 95 %. Because the significance level was lower than 0.05 (0.000) so this hypothesis is accepted. It means that there is a significant relationship between lack of exact and scientific calculation of water and wastewater engineering company's revenues and increase of time to revenue receipt.

Also the significant of Wilcoxon test between two variables lack of exact and scientific calculation of water and wastewater engineering company's revenues and time increasing to revenue receipt was calculated lower than 0.05 and absolute value was higher than 1.96 and at about 2.720. So the null hypothesis is rejected and the research hypothesis based on lack of exact and scientific calculation of water and wastewater engineering company's revenues and time increasing to revenue receipt is confirmed (accepted).

Table No. 10: output table of Wilcoxon test

		N	Mean Rank	Sum of Ranks
The lack of exact and scientific revenue computing problems and increasing time of receipt	Negative Ranks	14	53.00	742.00
	Positive Ranks	54	29.00	16.4.00
	Ties	17		
	Total	85		

	The lack of exact and scientific revenue computing problems and increasing time of receipt
Z	-2.720
Asymp. Sig. (2-tailed)	./007

In fifth hypothesis as two variables are in arrangement and square – type level, they were tested by Kendal Taobi, Gamma and Pearson correlation statistics that obtained results in this test show that in two above

variables the null hypothesis was rejected and research hypothesis about the significant relationship between two variables the lack of exact identification of water and wastewater engineering company's revenue is decreased the accuracy on computing of company's revenues , is accepted . Obtained statistics show the adequate coefficient on two variables. The significant of Wilcoxon test between these two variables were calculated less than 0.05 and absolute value Z higher than 1.96 and about 7.287. As a result, the null hypothesis is rejected and the research hypothesis that problem identification reduces the accuracy of the estimated revenues for water and wastewater engineering company revenues that increase time of revenues receipt of company are to be accepted.

Table No. 11: output table of Wilcoxon test

		N	Mean Rank	Sum of Ranks
Lack of exact identification of revenue and the accuracy decrease of revenue calculation	Negative Ranks	67	34.00	2278.00
	Positive Ranks	0	0.00	0.00
	Ties	18		
	Total	85		

	Lack of exact identification of revenue and the accuracy decrease of revenue calculation
Z	-7.287
Asymp. Sig. (2-tailed)	./000

Finally, in the sixth hypothesis, the significant of Wilcoxon test between two variables, lack of exact identification of revenue and increase time of receipt was calculated less than 0.05 and absolute value Z higher than 1.96 and about 7.917. As a result, the null hypothesis is rejected and the research hypothesis that problem identification reduces the accuracy of the estimated revenues for water and wastewater engineering company that increase time of revenues receipt of company are to be accepted.

Table No. 12: output table of Wilcoxon test

		N	Mean Rank	Sum of Ranks
Lack of exact identification of revenue and increasing time of receipt	Negative Ranks	70	49.20	3444.00
	Positive Ranks	14	9.00	126.00
	Ties	1		
	Total	85		

	Lack of exact identification of revenue and increasing time of receipt
Z	-7.917
Asymp. Sig. (2-tailed)	./000

Conclusion

In this research, the ways of increasing calculation and revenue receipt in national water and wastewater engineering company were evaluated and essential techniques have been provided to solve them. In order to study this issue, first we explained the problem and discussed the necessity and importance of research. Which was mentioned in the description of the research problem , since water and wastewater engineering company in the field of water and wastewater companies headquarter province and all activities of the province in terms of dividends and capital management, oversee the creation and operation of facilities, preparing proposals for policy and strategic development of water and wastewater, consultation, technical, research, standards and guidelines , and is responsible for preparing , therefore, funds are needed to carry out the above affairs that most of the company's revenue in accordance with Article 27 of the Statute of the water and wastewater companies in the province by the provincial received license from the president of the general assembly but there is a problem in calculation and debts receipt of the company .Thus the allocation of revenue to the provinces so far, there are no documented scientific model and the calculated amount was protested by the provinces and also one of the accountants report of company sectors. Which is one of the important case studies of present research.

Therefore, as the aim of firm formation is the organizing activities of the ministry of water and Wastewater affairs including management, monitoring and performance evaluation, guidance, increasing efficiency and productivity and optimal use of resources subsets within the ministry of energy policy department and agency

force and for monitoring and evaluating of plans and with regard to the activities and functions of companies which the most important of them is doing any activity directed toward provincial water and wastewater companies and instead of doing this important must have adequate financial resources and since it is the total revenue receipt from provincial water and wastewater companies , scientific methods should be presented and accepted , on the other hand , all provinces be convinced to pay their quota on time.

Then we pointed to the importance of examining this research and stated that since national water and wastewater engineering company in the field of provincial water and wastewater companies in all parts of country. Therefore, it has a great responsibility and generally governance of all activities and developments projects of water and wastewater companies has been done by this company. Naturally, any activity requires a cost and sufficient funding is available for the cost. Hence the need for adequate and timely financial resources is very essential. Thus, we proposed three hypotheses associated with a questionnaire with 35 questions was designed .The use of relevant statistics, following the analysis of the problems identified in the calculation and revenue receipt on water and wastewater engineering company.

The main results were obtained as follows:

The first hypothesis which is about the revenue identification of national water and wastewater engineering company state that investment and new resources creation of revenue currently is not available due to company structure and statute . Since our variable are calculated with sum of 2-8 questions of questionnaire as an ordinal variable by using one – sample t- test , obtained data indicated that the mean is low , also calculated t – value was lower than 1.96 and was calculated about 1.571 . In addition, significant value is also higher than 0.05 and it was obtained at 0.08 .However, the obtained error coefficient at level 0.95 also in two calculated values are lower than 1.96, so this hypothesis was rejected. It means that water and wastewater company's revenues are not well identified until now and currently there is no possibility to identify the sources.

From the second hypothesis that is related to revenue calculation in national water and wastewater engineering company, it has indicated that the calculation method is not acceptable scientific method for the provinces and should be involved their views on the different variables in the model .And generally refrain from imposing personal interests and providing the possibility of a scientific revenue calculation. Obtained data shown that the mean (31.90) was higher in average level up to high. The calculated t – value was also higher than 1.96 and about 131.356. In addition, the significance was obtained lower than 0.005 values and at 0.000 levels. However, the obtained error coefficient at 0.95 level in both calculated values are higher than 1.96. So this hypothesis was accepted .It means that revenues calculation of national water and wastewater engineering company does not occur based on the scientific principles.

From the third hypothesis that is indicated the revenue receipt, it was presented that receipts are not been done timely and national water and wastewater company have not an adequate financial calendar. Since our variable are calculated with sum of 19-35 questions of questionnaire as an ordinal variable by using one –sample t- test , obtained data indicated that the mean is very high(61.82), also calculated t – value was higher than 1.96 and was calculated about 158.935. In addition, significant value is also lower than 0.05 and it was obtained at 0.000 .However , the obtained error coefficient at level 0.95 also in two calculated values are higher than 1.96, (61.05) and (62.59), so this hypothesis was accepted. It means that water and Wastewater Company's revenues receipt are not performing on time.

In the fourth hypothesis, from obtained data can be concluded that the correlation two variables, lack of exact and scientific calculation of water and wastewater engineering company's revenues and time increasing to revenue receipt was 64.0. The strong correlation is between two above variables. According to obtained significant (sig) from test, the above correlation is significant at confidence level 95 %. Because the significance level was lower than 0.05 (0.000) so this hypothesis is accepted. It means that there is a significant relationship between lack of exact and scientific calculation of water and wastewater engineering company's revenues and increase of time to revenue receipt.

In fifth hypothesis as two variables are in arrangement and square – type level , they were tested by Kendal Taobi, Gamma and Pearson correlation statistics that obtained results in this test show that in two above variables the null hypothesis was rejected and research hypothesis about the significant relationship between two variables the lack of exact identification of water and wastewater engineering company's revenue is decreased the accuracy on computing of company's revenues , is accepted .

Finally, in the sixth hypothesis, the significant of Wilcoxon test between two variables, lack of exact identification of revenue and increase time of receipt was calculated less than 0.05 and absolute value Z higher than 1.96 and about 7.917. As a result , the null hypothesis is rejected and the research hypothesis that problem identification reduces the accuracy of the estimated revenues for water and wastewater engineering company that increase time of revenues receipt of company are to be accepted.

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