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ABSTRACT: The Resistive economy is a method to deal with sanctions against a country or region experiencing sanctions, with the least dependence to abroad on the basic and strategic needs. In this paper, the goal is Providing Appropriate Strategies for Iranian economy to move toward a resistive economy. For this purpose, this study examines experiences of four selected countries (Nigeria, Norway, Argentina and South Korea) that dealt with economic shocks. For this reason, efforts have been made to build on statements and policies based on the general policies of the resistive economy, which was announced by the supreme leader of the Islamic Republic of Iran in February 2013. So we used the SWOT analysis method to provide strengths, weaknesses, threats, and opportunities of the Iranian economy. Some of the results of the SWOT analysis in this paper are as follows: Abandonment of oil revenues, developing Tourism industry and tourist attraction, promotion of knowledge-based economy, self-sufficiency in Agriculture and products exports, moving towards industrialization and international competition, controlling and directing Wandering liquidity, maximizing the country's tax capacity, reducing the unemployment rate by utilizing capacity and scientific power of the country and so on. Also, at the end of the paper, aggressive, defensive, diversification, and changing direction strategies were presented for the Iranian economy.

KEYWORDS: Resistive Economics, Iran, Global Experiences, SWOT.

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1. **INTRODUCTION**

In most developing countries, the role of public sector in planning and implementing development programs are significant. This role is especially important in Iran for two reasons. From one side, the main source of government revenues is based on foreign exchange earnings from oil exports, and these revenues are the important parts of the government's budget in the Iranian economy. On the other hand, due to important role of the state in the Iranian economy, government financial behaviors, budget fluctuations and government fiscal policies that arise from fluctuations in oil prices, have an effective role in the performance of the Iranian economy (Heydari Dizgarani, 2014). The economic sanctions against Iran in recent years are not relevant. But the first thirty years of economic sanctions by the United States took place at the beginning of the revolution that leads to the blockage of our property in the western banks. Over the past years since then, the sanctions continued to frequent the various pretexts. With the development of economic sanctions against Iran, it is necessary more than ever to achieve a model and pattern of the resistive economy (Ahmari and Rahimpoor, 2015). Besides, Resistive Economics is title of a new economic initiative, which was first introduced by the Supreme leader of Iran on September 13, 2010, in a meeting with a group of entrepreneurs throughout the country, to enter the political and economic literature of the country that creates a huge transformation in the process of economic studies in the country. The Supreme leader himself refers to the definition of a resistive economy: a resistive economy is an economy that allows a nation to allow it to grow and flourish even under conditions of pressure (Hossein zadeh Bahreini, 2013).

The resistive economy is a country's economic approach in some certain circumstances which deals with the production and distribution of special products and also investments for reducing dependence on other countries, especially on hostile countries in critical situations; so that if it could not import the essential products and commodities, thus, by self-sufficiency it can have mass production of intended product (Shiravi Khozani, Rezaei Dolatabadi, 2016). For example, Over the past three decades, major advances have been made in reducing food insecurity in Iran. Since the 1990s, the number of hungry people has steadily declined and Iran has had the highest reduction in global hunger in the Middle East and has been very successful in the region (Shokri, 2017). Briguglio has used a term called “to wound” to refer to the policy-making power of an economy to improve (or adapt to) the effects of external opposition shocks (Briguglio, 2006). This term, by definition, is the closest concept to the "resistive economy" in the literature of our country (Seif, 2012). So we studied Global Experiences in Treating Financial Systems with Economic Shocks in a Resistive Economics Approach. For this purpose, experiences of two groups of oil countries (Nigeria and Norway) and non-oil countries (Argentina and South Korea) in dealing with economic shocks were studied. In the next part, the most important studies on the subject of the research are presented.

2. **LITERATURE REVIEW**

Reviewing studies and researches on a subject can be useful in familiarizing with different aspects of an issue. So, a number of the most important studies on the topic of the research will be briefly reviewed. First, we explain some foreign and internal studies on the topic of the research.

Maria Kapurale et al (2011), in an article entitled as "Financial Shocks and Exchange Dynamics, Case of Latin American countries" analyzes the effects of financial shocks by using a two-state model for Production, labor inputs, government expenditures and relative prices in selected Latin American countries (Argentina, Bolivia, Brazil, Chile, Mexico and Peru). Prior to them, the role of financial shocks in Latin American economies was not studied. Their method was more general than previous studies, and they were able to assess the dynamics of the exchange rate in emerging countries. They used seasonal data during the 1980-1980 periods and concluding that, in most cases, financial shocks was the main driver of the real exchange rate fluctuations.
Briguglio and Pisinino (2012) in an article entitled as "Growth and Flexibility in East Asia and the Global Depression of 2008-2009", examines why the Global Depression in 2008-2009, affected East Asia less than the United States and The European Union. In this study, they used a flexible growth index (GWR) to measure the extent to which a country could absorb or neutralize external shocks while increasing economic growth. The main findings of this study indicate the higher GWR index for East Asia compared to the EU and the United States, which explains why the global recession has had a more moderate impact on the region.

Allen and Lektzian (2014), in an article entitled as "Economic sanctions, is it an effective tool?" argued that, are economic sanctions considered efficient tools? The international community has used sanctions for its targeted countries regardless of its effects on the people. The study of sanctions against Cuban, Iraq, and Yugoslavia shows that effects of sanctions on access to food, water, medicine, and treatment were very high.

Ahmari and Rahimpoor, (2015) in an article entitled as "Guidelines for the Discourse on the Resistance Economy" talk of resistance economy, they Argue that our view of the economy is a kind of Islamic economics; that is rooted in the monotheistic world economic and financial issues, livelihoods and spirituality in a specific pattern to interpret and follow. To be sure, this model is not a socialist or capitalist model. Their conclusion is that the verses and hadiths, the economy at the thought of a concept and a category in the category of material balance and the category of livelihood, in Islamic thought, any attempt to create harmony in living, it is economic.

Seyf (2012), in his article entitled as "Proposed Resistive Economy Model for the Islamic Republic of Iran", used the term "Economic Basis" derived from Briguglio (2006) that explained a concept of the resistive economy and presents a model for the resistive economy of the Islamic Republic of Iran. In his opinion, in the subject of a resistive economy, various and varied interpretations of economic literature had become commonplace. An interpretation that links to the terminological meanings (and not its lexical meanings based on the Supreme Leader commands) is an economic basis.

Asadi (2014), in an article entitled as "The Islamic System of Islamic Model, A Complete Model for Resistive Economics", asked what the proper solution to neutralize sanctions against Iran is. They have also examined the implications of economic sanctions and its effects on Iran and around the world by analyzing the available resources. By explaining the resistive economy and its elements and components, they concluded that the main solution to overcome sanctions and to neutralize its effects is to use a resistive economy plan. They also concluded that Iran has made much effort to control the negative effects of sanctions, albeit naturally each limitation has consequences that countries can’t control, and Iran has no exceptions.

3. THEORETICAL FRAMEWORK

In this study, the purpose of the research was in line with general policies of the resistive economy were announced by the Supreme leader of Iran (Ayatollah Sayyid Ali Khamenei) in February 2013. The announced policies include 24 clauses and the goals of this research are in tune with clauses 9, 13, 18 and 17. The following clauses are given below:

Clause 9 - Comprehensive reform of the financial system to respond to the country’s needs
Clause 13 - Reduce vulnerability of oil and gas exports through the selection of strategic buyers and involving the private sector in diversifying sales channels:

- Creating diversity in sales practices
- Private sector participation in sales
- Increasing gas exports
- Increasing electricity exports
- Increasing petrochemical exports
- Increasing exports of petroleum products

Clause 17 - Implement reforms to rationalize government incomes by increasing tax revenues.
Clause 18 - Annual Increase in the share of the National Development Fund from oil and gas export revenues, until cut off budget dependence on oil.

Hence, the purpose of this study is to examine the experiences of different countries in the world, including the exporter of oil and non-oil, who dealt with economic shocks. Given the experiences of these countries, a suitable approach for the Iranian economy to move towards the resistive economy will provide.

For this reason, experiences of two oil country, Nigeria and Norway are discussed, and then the actions of two non-oil countries, Argentina and South Korea, are being examined. The choice of a petroleum country was because of the fact that Iran is also an oil-dependent country dependent on oil revenues and experience of other countries can be very important in solving the problems that facing Iranian economy. Also, Argentina and South Korea are two non-oil countries that became dollarized.

For this purpose, in the next part, we explain Important Actions of Selected Countries.

3.1. The Important Actions of Selected Countries in Addressing Economic Shocks

3.1.1. Nigeria's actions (To reduce the vulnerability of oil shocks)

- Establishment of the financial reserve fund of crude oil in the year 2004 by the Government of Nigeria.
- The move by the federal government to reintroduce the anti-cyclical financial policy, financial consolidation, temporary restraint on the distribution of crude oil surplus (ECA) and New law enforcement to create a wealth fortune fund under the institutional law in 2011.
- Significant financial consolidation and Reduced Fuel subsidy payments in order to prevent from the omission of crude oil surplus account.
- Creating the necessary platforms for Diversification, Sustainable and Economical Non-oil Growth.
- Separating government spending from Oil revenues to introduce an appropriate financial rule.

3.1.2. Norwegian actions (In order to manage earnings from Petroleum)

- The 2001 economic proposals for smoothing planned in Norway were gradually being applied to oil revenues to raise the cost of oil revenues to a sustainable level over time.
- Guiding the net cash flow that generated through petroleum activities by the government to the International Pension Fund.
- More equality particularly by redistributing oil revenues and expanding the welfare state.
- Assign More Subsidies to Agriculture and industry Section.
- Support for some traditional exports such as cement, aluminum, timber, and paper.
- The country was protected against extreme oil production. Indeed, institutionalized state structures created a "constructive resistance" to the severe impact of oil treasure.

- Hiring manpower only based on merit (National Budget of Norway, 2013).

3.1.3. Argentine actions (Faced with the currency crisis) (1991s)

- Codification of the "convertibility" program and it started since 1991. The convertibility law that is still taking place in the country created monetary policy arrangements and accordingly, reforms were made in the financial sector of the country.

- Eliminating existing restrictions on capital flows and barriers to exports and imports and deregulation in the commercial sector and some professional services.

- Reforming the tax system and removing ambiguous tariffs. Including Tax reform aimed at eliminating certain taxes and shifting the relative tax burden from production to consumption and income.

- Many taxes, including export taxes and bank deposits (With a yield about 3% of GDP), were eliminated.

- By adopting a fixed currency system, the role of monetary authorities was limited to printing banknotes and coins. One hundred percent of the monetary reserves were protected by the foreign assets of the Central Bank, and monetary departments often held surplus reserves to carry out compensatory measures at times of value change.

- The foreign bank was a central bank, and monetary departments often have surplus reserves for performing compensatory measures during a change of value (BCRA, 2000 and Garcia-Herrero, A, 1997).

3.1.4. South Korean actions (Facing the financial crisis of 1997)

- Performing a macro Economic adjustment program and structural reforms in 1997.

- Korea's strategy to restore market confidence in the financial system of the country has consisted of three basic elements:

  - First; Restructuring and rescuing the banking system in order to overcome the problem of bad debt shocks and weak capital base.

  - Increasing the business orientation of the financial system and strengthening supervision and management, in order to prevent returning to similar issues in the future.

  - Third, the beginning of an ambitious restructuring corporate program which is closely related to the restructuring of the financial sector (Chung Mo Koo, 2002 and Crotty and Kook Lee, 2005, and Kun- Oh Kim, 2012).

4. RESEARCH METHODOLOGY

This study shows the experiences of selected countries to present strategies for the Iranian economy to move toward a resistive economy, and for this purpose SWOT analysis method is used. SWOT analysis was used for the first time in 1951 by two Harvard Business School Graduates named George Albert Smith and Roland Christensen. At that time, this analysis has gained more success as an asset management tool. But perhaps the most visible success of this
analysis was when Jack Welch from General Electric used it in 1981 to review GE's strategies and increase the productivity of its organization (Duarte et al, 2006). SWOT is a syndicate of Strengths, Weaknesses, Opportunities, and Threats. The first step in the strategic planning process is to determine the assignment, goals, and missions of the organization and then through SWOT analysis, which is one of the tools for developing a strategy, we can design a strategy that is appropriate to its environment. by using this analysis, firstly, it is possible to analyze internal and external environments and secondly, adopt strategically decisions. It balances the organization’s strengths with environmental opportunities (Thomas J and Kasshanna, 2007).

4.1. Principles of SWOT Analysis:

- **Aggressive Strategies (SO):** How to maximize exploitation of opportunities by using the strengths. This strategy includes strategies for maximizing opportunities through the use of strengths.

- **Variation Strategies (ST):** How to use the strengths to eliminate or reduce the impact of threats. This strategy includes tactics for using strengths to prevent threats.

- **Change Orientation Strategies (WO):** How to take advantage of opportunities to turn the weaknesses into strength or to weaken the weaknesses. This strategy includes tactics for using opportunities to offset existing weaknesses.

- **Defensive Strategies (WT):** How to reduce the impact of threats by reducing weaknesses or eliminate their impact. This strategy includes tactics to minimize the damage caused by threats and weaknesses.

In summary, the goal of analyzing and evaluating the opportunities and threats of the external environment is to assess to the fact that a country can acquire opportunities and avoid threats (Chang, Huang, and chin, 2005).

### Table 1: SWOT ANALYSIS

<table>
<thead>
<tr>
<th>SWOT ANALYSIS</th>
<th>STRENGTHS (+)</th>
<th>WEAKNESSES (–)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>List of strengths</td>
<td>List of weaknesses</td>
</tr>
<tr>
<td>OPPORTUNITIES (+)</td>
<td>Strategies SO</td>
<td>Strategies WO</td>
</tr>
<tr>
<td>OPPORTUNITIES LIST</td>
<td>Use strengths to take advantage of opportunities</td>
<td>Overcome weaknesses by taking advantage of opportunities</td>
</tr>
<tr>
<td>THREATS (–)</td>
<td>Strategies ST</td>
<td>Strategies WT</td>
</tr>
<tr>
<td>THREATS LIST</td>
<td>Use strengths to avoid threats</td>
<td>Minimize weaknesses and avoid threats.</td>
</tr>
</tbody>
</table>

Source: Chermack and Bernadette (2007)

5. **Findings**

5.1. **A suitable strategy for Iranian economy**

SWOT analysis for Iranian economy was explained. At First, we examine the weaknesses and strengths of Iranian economy:
### Table 1. Strengths and weaknesses of the Iranian economy

<table>
<thead>
<tr>
<th>Strengths</th>
<th>S1</th>
<th>Having the second-largest natural gas reserves (16%) and the third-largest oil reserves (13%)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>S2</td>
<td>The world’s first rank in zinc resources, the world’s second-largest source of copper resources, the ninth global rank in iron mines, the tenth global rank in uranium mines and the world’s eleventh rank in lead mines</td>
</tr>
<tr>
<td></td>
<td>S3</td>
<td>World’s 16th Rank of producing Science in 2014</td>
</tr>
<tr>
<td></td>
<td>S4</td>
<td>Having the appropriate manpower, including elites and highly educated population</td>
</tr>
<tr>
<td></td>
<td>S5</td>
<td>Having high potential in the field of nuclear energy, aerospace, and military</td>
</tr>
<tr>
<td></td>
<td>S6</td>
<td>Having the second largest economy in the Middle East and North Africa, and having the second highest population ranking in the region</td>
</tr>
<tr>
<td></td>
<td>S7</td>
<td>Iran has a high potential in agriculture</td>
</tr>
<tr>
<td>Weaknesses</td>
<td>W1</td>
<td>Iran's dependence on foreign exchange earnings from oil sales</td>
</tr>
<tr>
<td></td>
<td>W2</td>
<td>Dollarization of the Iranian economy and greater vulnerability to currency and oil shocks.</td>
</tr>
<tr>
<td></td>
<td>W3</td>
<td>Low competitiveness of domestic production and stagnation in production</td>
</tr>
<tr>
<td></td>
<td>W4</td>
<td>Inefficient tax system</td>
</tr>
<tr>
<td></td>
<td>W5</td>
<td>The lack of financial sustainability in Iran</td>
</tr>
<tr>
<td></td>
<td>W6</td>
<td>The lack of effective oversight system for financial institutions and banks</td>
</tr>
<tr>
<td></td>
<td>W7</td>
<td>High unemployment rate in the country</td>
</tr>
<tr>
<td></td>
<td>W8</td>
<td>The obvious weakness of the management system, especially at the level of middle managers of the country</td>
</tr>
</tbody>
</table>

Source: Research Results

### Table 2. Opportunities and threats of the Iranian economy

<table>
<thead>
<tr>
<th>Opportunities</th>
<th>O1</th>
<th>The possibility of industrialization of Iran and competition with international manufacturers.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>O2</td>
<td>Agricultural extension and expanding agricultural exports</td>
</tr>
<tr>
<td></td>
<td>O3</td>
<td>Increasing competitiveness and enhancing non-oil exports and related revenues</td>
</tr>
<tr>
<td></td>
<td>O4</td>
<td>Increasing the Share of Knowledge-Based Economics</td>
</tr>
<tr>
<td></td>
<td>O5</td>
<td>High capacity of tax revenues</td>
</tr>
<tr>
<td></td>
<td>O6</td>
<td>Creation of economic opportunities, employment, and production in rural areas of the country</td>
</tr>
<tr>
<td></td>
<td>O7</td>
<td>Use of efficient and low-cost management systems to improve productivity</td>
</tr>
<tr>
<td>Threats</td>
<td>T1</td>
<td>The cruel sanctions of the United States and Western countries against the Iranian nation</td>
</tr>
<tr>
<td></td>
<td>T2</td>
<td>Lack of trust and confidence in Iran's investment climate due to economic fluctuations</td>
</tr>
<tr>
<td></td>
<td>T3</td>
<td>The Danger of Dutch Disease in Economy, The High Impact of the Swinging Oil Revenues on the Iranian economics</td>
</tr>
<tr>
<td></td>
<td>T4</td>
<td>Escaping human capital and elite forces (brain drain)</td>
</tr>
<tr>
<td></td>
<td>T5</td>
<td>Reducing the contribution of the National Development Fund</td>
</tr>
<tr>
<td>T6</td>
<td>Increasing inflation and reducing the purchasing power of the people</td>
<td></td>
</tr>
<tr>
<td>----</td>
<td>--------------------------------------------------------------------------------</td>
<td></td>
</tr>
<tr>
<td>T7</td>
<td>The aging of the Iranian population, which can cause many problems</td>
<td></td>
</tr>
<tr>
<td>T8</td>
<td>Drought and lack of optimal management of agricultural water resources</td>
<td></td>
</tr>
</tbody>
</table>

Source: Research Results

Table 3. The strategies achieved using SWOT analysis

<table>
<thead>
<tr>
<th>Opportunities (O)</th>
<th>Strengths points (S)</th>
<th>Weakness points (W)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>1. Break Iran's dependence on oil revenues</td>
<td></td>
</tr>
<tr>
<td></td>
<td>2. Promoting the knowledge-based economy in the country</td>
<td></td>
</tr>
</tbody>
</table>

| Threats (T) | 1. Efficient utilization of natural resources such as zinc, copper, iron, uranium, and lead. |
|            | 2. Proper management of human resources, experts, and elite forces in the production of science. |
|            | 3. Development of the agricultural sector and its exports in order to get rid of monoculture of the economy. |

1. Moving towards industrialization and international competition
2. Maximum use of tax capacity
3. Reduction of the unemployment rate by using the country's scientific capacity.

Source: Research Results

5.1.1. Aggressive strategies

S1 O3: One of the main goals of the resistive economy is to reduce and eliminate government dependence on oil revenues, which has resulted in the country's economic vulnerability to oil shocks. For this purpose, non-oil exports should be given special attention and the non-oil sector of the country's economy should be developed, which will be achieved by increasing the level of competitiveness of domestic products, leading to lower prices, increased production and efficiency.

S4 O4: Many experts believe that, firstly, the dependence of the Iranian economy and the state budget to the sale of raw materials (oil, etc.) and with low value added should be noted. The root of this dilemma is the lack of knowledge and technology in the industry and companies active in this field. The Iranian economy Due to its educated manpower and abundance of elites is able to achieve new technologies and increase the share of non-oil exports by relying on science and knowledge.

S7 O6: Innovation and entrepreneurship are among the key elements of sustainable development of the countries. Therefore, with rural entrepreneurship, especially in agriculture, it is possible to identify the advantages, limitations, weaknesses, and strengths of rural areas by contributing to the economic development of rural areas, based on the appropriate strategic planning. In this regard, strengthening management of using of resource and banking and human resources can
help to increase employment in rural areas and provide an opportunity for rural development and self-sufficiency of agricultural products.

5.1.2. Defensive strategies

**W2 T2**: For money in the economy, three basic duties have been considered firstly as exchange instrument, secondly as a measure of measurement and, thirdly as a saving value. When national currency of a country fails to perform its duties for various reasons such as high inflation, persistent currency depreciation, and economic instability, a stable foreign currency (often in dollars) replaces currency of the country, and it will call a dollarization situation. In order to build trust and confidence in the country's investment climate, we must first focus on inflation. It also needs to create conditions for dollarization to be reversible, that is, the confidence of domestic residents in raising the national currency, which means that in the next 8 to 10 years, negative shocks (currency and inflation) should be prevented from entering the economy.

**W4 T5**: countries that have a single product, and especially the developing countries that are dependent on the export of certain products, are economically critical countries. Countries in which the relationship between tax revenues and GDP is weak are expected to face debt crises. Given that Iran is a developing country and its tax system is undesirable, besides that Iran’s tax information is not transparent and the government must try to improve the tax system of the country and try to increase the share of the tax revenues by increasing tax bases in the budget. If the country's tax system improves and the share of taxes in the current government budget and spending increases, we can expect to overcome the problem of reducing the share of the National Development Fund.

**W6 T6**: The lack of effective oversight system for banks and financial institutions in Iran is one of the main weaknesses in the financial and monetary sector of the economy that results in financial disproportion and inflation. Consequently, reduction in purchasing power of people causes a reduction in production and productive investments. In this regard, Internal controls and forecasting financial position for the licensed banks, as well as conducting competency and qualification tests for managers of banks and financial institutions have great importance, which must be considered by policy makers and decision-makers.

5.1.3. Diversity Strategies

**S2 T1**: According to cruel sanctions of the United States and Western countries that have put much pressure on Iranian nation, it is important that, even under conditions of sanction and pressure, it is possible to better utilize mines such as zinc, copper, lead, etc. Iran has the world's first rank in zinc resources, the world's second-largest source of copper resources, the world's ninth rank in iron mines, the world's tenth rank in uranium mines and the world's eleventh rank in lead mines, better management and Correct use of these resources could save the country from dependence on oil and oil price fluctuations.

**S4 T4**: Having the appropriate manpower, including elites and highly educated population, is one of the strengths of the Iranian economy and society. However, the phenomenon of brain drain in the country has become a problem, which causes annual economic losses. Therefore, it is recommended that the government, create necessary incentives to leave the country by providing the necessary resources to use educated, experts and elite forces, and providing special facilities, job security, and livelihoods for them. It is also suggested that the government take into account the need for the labor market and the industry in admitting students at postgraduate levels in a way that guarantees their job opportunities.

**S7 T8**: Iran has a high potential in the agricultural sector. Development of the agricultural sector and export of it in and make an effort to get rid of a single-product economy is an important goal that accelerates moving towards a resistive economy. The proper management of water resources in agriculture can increase the productivity of agriculture. The government can also provide agricultural prosperity by supporting farmers and providing special facilities. Exports of agricultural products are one of the most important parts of the foreign currency supply, which
accounts for a major share of non-oil exports. According to FAO, the production of fresh fruit in our country over the past three decades had an average annual growth of 7% and more than 1800 thousand tons in 2009, means that Iran has a high agricultural capacity.

5.1.4. Strategies for changing direction

**W1 O1:** The country's strong dependence on foreign exchange earnings from oil is one of the main issues and weaknesses of the country. In this regards, one of the ways that can reduce dependence on oil revenues is to move towards development of industry, industrialization and international competition. In line with this objective, it is proposed to provide ground for the presence of new firms through the provision of financial facilities and granted licenses, as well as limited and timely support from firms that intended to enter the market to reduce market concentration and increase the number of firms and the same distribution among firms. the government can also adopt competitive policies to reduce barriers to entry into the market and industry, including obtaining various permits from different ministries and institutions for operating an economic activity, the existence of Inefficient laws and regulations and etc, so in the direction of industrial development, it is a fundamental step.

**W4 O5:** One of the opportunities that Iranian economy can take advantage of it, is a high potential for tax revenues, which, for many reasons, does not account for a large share of this potential income. The dispersion and vague process of tax collection by taxpayers have reduced the desire to pay taxes. Therefore, in order to understand the tax collection process for tax collectors, the tax authorities are considering creating a web-based database that includes all tax records of a person (real and legal); all personal incomes and calculating the amount of paid taxes before completing the final declaration. It is also better to have a web-based electronic declaration and have the ability to connect to the banking system for tax purposes. Also, lack of knowledge of the taxpayer and the lack of documentation of their income has provided grounds for tax evasion in the country. So, it is recommended that the tax authorities make every effort to identify taxpayers and to be aware of their wealth and income.

**W7 O4:** The high unemployment rate in Iran has always been one of the most important socioeconomic problems. The problem is often highlighted when the numbers of unemployed graduates are increasing. The average of unemployment rate among university graduates is so high that it raises concern among officials, Vice-President of the country technical and vocational training organization announced the unemployment rate of the country's academic population, according to the World Labor Organization, is 20 percent. This percentage shows that out of every five people out of the university, one people have to stay unemployed for a while. In order to overcome this problem, knowledge based companies are important sources of income, employment, and economic development. We can also move towards science and technology parks and growth centers, and the provision of special facilities for entrepreneurship and knowledge based companies can be very effective in reducing unemployment.

6. Conclusion

In this study, at first, the generalities of the research were expressed, afterward; theoretical foundations about the subject of the study were presented. Then, backgrounds of the research including internal and external studies in summary form were explained, and then the statuses of macroeconomic variables in the selected countries (Nigeria, Norway, Argentina and South Korea) were discussed, each with significant points. At the end of the study, it was attempted to analyze the strengths, weaknesses, opportunities, and threats of the domestic economy by using the SWOT analysis in accordance with the policies explained by the supreme leader of Islamic Republic of Iran and the objectives of the resistive economy. The results of the SWOT analysis are as follows: Abandonment of oil revenues, developing Tourism industry and tourist attraction, promotion of
knowledge-based economy, self-sufficiency in Agriculture and export products, moving towards industrialization and international competition, controlling and directing Wandering liquidity, maximizing the country's tax capacity, reducing the unemployment rate by utilizing capacity and scientific power of the country, more efficient exploitation of natural resources such as zinc, copper, iron, uranium, lead and ..., Correct managing of human resources and expertise and elite forces in the production of science, proper use of Iran's geopolitics situation and friendly relations with neighbors and other countries, containment of phenomenon of dollarization in Iranian economy, improvement of the country's tax system, application of efficient management and supervision system for financial institutions. Also, at the end of the paper, aggressive, defensive, diversification, and changing direction strategies were presented for the Iranian economy.
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