



CHECKTHATHYR GOVERNMENT ACCOUNTING AND BUDGETING SYSTEMS ON GOVERNMENT ACCOUNTABILITY (GOVERNMENT ORGANIZATIONS IN AL-DIWANIYAH PROVINCE IN IRAQ)

¹Haider Abd al-Zahreh Abbas, ²Dheyaa Zamil Al-Khudhair, ³Mohammad Ali Aghaei

¹ Tarbiat Modares University –Iran

² ALQadisiyah University-Iraq

³ Tarbiat Modares University –Iran

¹hayderabd768@gmail.co

²aghaeimodares@gmail.com

³dhiaa.zamil@qu.edu.iq

Article history:	Abstract:
Received: May 1 st 2022 Accepted: June 1 st 2022 Published: July 10 th 2022	Budgeting is the main artery of the government, because the government performs all its financial functions for the implementation of its various programs within the framework of the budget law. On the other hand , people have the right to know how and for what purposes public funds are used. Be. In this regar the purpose of this study is the impact of government accounting systems and budgeting on government accountability. The present research is of applied type and belongs to the category of descriptive-correlational research. The statistical population of the study includes the staff of the audit and accounting department and managers in government organizations in Al-Diwaniyah province in Iraq. The statistical sample size is 113 and 100 questionnaires were received. In this research, the standard Yousef questionnaire (2021) has been used to collect information. Data analysis was performed using spss and pls. The results of data analysis showed that there is no significant relationship between government accounting systems and government accountability and there is a significant relationship between government budgeting and accountability and also between government accounting systems and budgeting on accountability. Government There are no significant relationships.

Keywords: Government Accounting, Accountability, Budgeting

FIRST

1. Introduction

the budgetclassificationarteryMain Activitiesis the governmentBecauseGovernmentAll functionsyour finances,like theEarning and paying expenses for implementing programsvariousAnd it does its various things within the framework of the budget law. Thatthe budgetFeedbackAll programs andfunctionsGovernment has been and roleImportantand vital inexansionIt plays a national economic role(Kimunguyi ¹, 2015).

WithexpansionDuties of the government and aMuchFast government spending andRelationshipIt is controlled by the general state of the country's economyexpenseof the governmentlost its importance andMustTo improve the planning, control and resource management systems of the departmentGovernment

and publicIt was designed toProgramRazanenable to seesometimeswiderfindand informationwide TerryAtloadResultsActivityI seeand implementation costsfunctionsHave(Agyam and Furie², 2015). thisTopicIt caused governments to pay attention to the economy, efficiency and effectiveness of government resources.EncounterNot under these conditionsOnlyneed toDevelopment ModelI seeand faceShHiBudgeting available forexpansioncoordinationprocessesbrought up, but laterare u newTo make decisions in managementDepartmentGovernmentaland generaladded. that in this regard,Budgeting system,Program forA new attitudeand manager evaluationThat sectionHe proposed a government.SpecificationAnddistinctionThis system of the budget systemCurrent, emphasisOnon goals, outcomes and resourcesGainedFrom each item of



expenses and achieve the answer to this question was that revenues be what vote it means spending (BERIE³, 2016).

Problem Statement

In the early 1980s, there were important changes to improve efficiency, effectiveness, and accountability in the public sector in this sector. With increasing demand for published information in the general performance evaluation and reactions many at all world to answer it started with this need. In the years a primitive decade eighty with to give framework concepts primitive based on answer to effort Hai Faalan Section General to perform obligation self using methods, ways of appropriate financial and non-financial accelerated (Bawono⁴, 2015). selection method accounting in the public sector the reason its effect on the information provided to a farad very important is. Although information be vote the most important asset of the institution title will be but government accounting systems section many this information is available to managers and others syen puts that the basics of preparing this information can impact suitable to have in its favor. Government accounting systems in form financial reports to society is supplied (Aikins⁵ et al., 2011). These reports must have characteristics. being important characteristic mentioned accounting and reporting systems hi government finance developed countries woven in years end of the century 20 it has evolved. Budget financial statement of operations is that it is the most important document that establishes the organization acquisition the objectives of the organization and implementation duty self help delivers budgeting function must changes always too much in the management information system and systems financial statements at method management is (Abdullah⁶, 2015). Operating budget appropriate must information ideal to programs and functions unit with results obtained divided included to be informed operational budgeting making users from information appropriate about net yajeh any application for achieve to destinations important are used, ability they in currency stay increases the budget of the organization that it emphasizes the performance of organizations (Latfi, 2013)

group compiler of accounting standards also most on the use of full accrual basis in accounting function non commercial an input section governmentalemphasishas it and in this matter effort have until the on this a peace be upon him, change method accounting function non commercial institutions government part in America, Australia, Canada, England, New Zealand and most European countries from basic cash to basis a commitment in the decade eighty to thirty do has taken until the planning for bed the necessary in search for using the full accrual basis also in the years a but century 21 has been done (Dadashi and Kurdistan, 2017). this kind a agents indicating being important this original accounting in a increase accountability of accounting and financial reporting systems in the government is. Originally 8 from the principles GASB determination has been that in accrual basis to item need be vote measurement faces financial and information action did be used. To this is the reason that very from the information of M existence in the invoice approved annual budget of the country I see in search for the effect is the basis of accounting although contents at they in the annual performance statement of the country's budget according to information needs society will not be and bright is that bill mentioned basic right in budgeting and planning the future country can not be placed

It should be stated that differences a how implementing changes in every where there has been but most concentrate on information, assignment authority, increased accountability, attention to service customers governmental and the use of functions business part including destinations common to this jealousy have been. researchers they believe that in T jealousy of the government sector knowledge of role accounting main has had and sometimes research on this they believe that the focus of T toilets government part to S matt accounting orientation will find that this T jealousy is the cornerstone applying the accrual basis in accounting governmental, especially at the level of governments expression he does. process every transformation which from systems explained expressing this truth is that evolution and T non in them due to the effectiveness of the accountability system government came into being and that it also in a increase level of accountability to duty have played a role (Bayo, 2016).

In Iraq, the main problem is the lack and weakness of the system accounting government for not relying on international accounting standards of the public

BERIE³
Bawono⁴
Aikins⁵
Abdullah⁶



sector. IPSAS) may (Khalawi and Al-Saadoun⁷, 2022). On the other hand, the Iraqi government still relies on the traditional budget (item budget) which is completely dependent on the cash basis, and on the other hand, the goals and

Program The amount that depends on the accrual basis and increases the accountability of the public sector in Iraq has not changed. The use of the cash basis in the public sector provides a minimum expectation in the disclosure of public adequacy. Therefore, the demand of the process to move to a contractual basis to ensure transparency and accountability is greater because financial reporting allows the government to do accountability. All resources under the control of public sector units in Iraq and the distribution and evaluation of the state of financial performance and flow the cash flows of subordinate units and making appropriate decisions regarding the provision of resources to them (Al-Moshadani and Habib, 2016).

The necessity and importance of research

in how many Last decade and with expansion T Ghairat that in the part Consciousness Society of rights citizenship Self and increased demand they At load Answering the authorities chosen It has happened That Government men to the solution search At load to find tools of optimal To fulfill the responsibility of accountability to society have been. in this Among System Hi Accounting in the department Governmental as one of test Hi basic Fulfilling the responsibility of accountability in the field Function Hi General is the focus of attention. the manager it Government financial resources Required Deployment Principles and face Sh Accounting is that Effectiveness and economical for the organization I see to bring From a side No longer in the condition now System Accounting and preparation of financial reports Accounting As a weapon to manipulate government structures Expression will be At Iraq, the budget General Government single based on On Estimates yearly is not, But the budget tiny based on On Incomes Is That Government Expectation has it At the length One Year Financial Collect slow And From Sui other Estimates From expenses Or expenses That Expectation goes To Year the future expense be, also Presentation may to give. At front side the budget General Government reflect doer Eye sizes And direction get Hi Government To Access To Targets political, social, Economical And etc At Format Contents I see And the face Hi Financial maybe and At inclusive resources Is That Government before Nose

mayslow such as resources Different Income And Cost Hi That Government Expectation has it Or intention has it At Year Financial the future expense slow. To Access To Targets Mention done, the budget General On Basis Collection Oh you From procedure I see And Rules Specified, Usually yearly Based on legal To name Law the budget Federal prepare approved And Performance may (Al-Mushhadani, 2017). Editing System Hi Accounting Governmental It can be of aspects variety It is important that in this study It is addressed.

First: From aspect Fulfilling the accountability of the government as a consumer of financial resources which belong to the people It is and On behalf of them. Financial reports from a System Governmental Accounting acquisition are one of basic The most effective means of fulfilling this responsibility the assumption will be That systematize r Washha and procedure Government accounting and duties This responsibility T make it happen
Second: Quality Prepared financial reports By Devices Governmental Is. compliance Property Hi Quality of financial information Leading to realization destinations Providing this information like the, to help to the decisions of users and performance Accountability of providers of accounting information Governmental to be
Third: Establishment System Accounting Leading to Assessment of government accountability and performance evaluation the pillar the government By People and their representatives easy makes it wet
Fourth: improving one Hi System Hi Accounting and budget control classification That the Dai Government accountability easy more does, can Cause Improving the process of crediting government financial reports and increasing the quality of these reports be
According to the contents stated, Target this study the effect System Hi Accounting Governmental And the budget Bandi answer as if May government be

aims of research

Target Main research:

Relation between government and budget accounting systems Bandi On the accountability of the government. Targets Sub:

Relation between government accounting systems and government accountability. ✓

Relation Between the budget Bandi and accountability of the government. ✓

Relation between government and budget accounting systems Bandi On the accountability of the government T. ✓



Research assumptions

Due to the aims of research, the assumptions were formed as follows:

There is a relationship between government accounting systems and government accountability. ✓

Between the budget and there is a relationship between the government and the accountability. ✓

between government and budget accounting systems. ✓
There is a relationship on the responsiveness of the government.

Scope of research

Subject area

the effect of the Accounting System on Governmental Budgeting and the answer as if Government.

spatial territory

Al Diwaniyah province in Iraq.

temporal realm

in between years 2021 to 2022.

Second:

Theoretical foundations and research background

Government accounting system

Accounting in the device government

Before the discussion of the System of Governmental Accounting, it is more appropriate to discuss the special characteristics of these organizations which is the characteristic of these institutions and it is different from for-profit institutions in Iraq and sometimes in other countries. Republic of Iraq in the year 2005 Miladi has specified this issue and in many of the principles of his constitution, including for example but not limited to articles (62, 39, 37, 30, 14) (has stated that on this basis, the government is obliged to carry out the duties and responsibilities mentioned above, as stated in the statement no. 4) Financial accounting concepts issued by the Accounting and Financial Standards Board. It is stated below to distinguish between these two institutions (government organizations and for-profit organizations).

1- Receiving significant amounts from people that wait open those amounts either through repayment or through receiving economic resources. They do not have the primary sources provided.

2- destinations of operation that something different from providing goods or services in front of side gaining profit or the equivalent of profit.

3- Absence of property rights. Special can be sold, transferred, repurchased or assigned to the owner capital from the way of distribution of remaining resources at the time of settlement and liquidation (Mahdavi, 2008).

The most important features of the Iraqi government accounting system:

We must clarify the most important features that characterize the visa accounting system in Iraq, including:

First: Integrating interests: the government is a single entity that requires the technical expertise and trade differences in it to different administrative entities, and each one is engaged in a specific work, in order to be accurate in its accounting and financial work, one must try to ensure that these technical terms are defined by the law in the form of the law issued by the legislative authority (Iraqi parliament) or the instructions issued by the Iraqi Ministry of Finance.

Second: Unification of documents and accounting records: Iraqi law has given the Iraqi Ministry of Finance to work on the basis of unification documents and records in all Iraqi government institutions, for example (payment documents, receivable documents, such as accounting records, such as general journals, and the general ledger). To define the models and how to use them in different government departments, through this standardization of accounting documents and documents, the following things are achieved:

A: The ease of providing the accounting staff of the institutions and also the ease of the accounting work from the administrative point of view.

B: Creates various regulatory institutions, the most important of which is the Federal Financial Supervision Authority and the Integration Commission to curb corruption. Deliberate or short mistakes are made during the work and it is important from the point of view of monitoring and auditing.

A: Helping legislative and judicial executive authorities for quick access to financial information and also easy identification of Iraq's financial situation in order to reach suitable partners.

Third: Accounting instructions: which is a budget instruction, because Iraqi government units are subject to the federal general budget law, so it was necessary to use the unit's government accounting instructions to organize all the accounts.

Reporting objectives of the government accounting system

System of governmental Accounting. Two decades later, in the 20th century, it emphasizes the theoretical framework based on accountability in accounting and government financial reporting. This is the reason a plural developed countries like the America, England, Australia, New Zealand and etc. System Accountants of their local and state governments. Principles: A theoretical framework based



on accountability preparation and implemented (Mikoshi⁸, 2020).
Government Accounting Standards Board Expression may slow that for Niel to destinations Reporting should be standards Necessary At load the difference Hi Available editing and preparation to be Board Accounting purposes Government in paragraphs 176 to 179 to this Kind has stated:
Financial reporting should La Ati Editing to keep users in About cases under Help slow. First, evaluating the performance of government accountability and secondly, Catch Economic, social and political decisions (176)
In the opinion of the financial reporting board, it should be from one Side, to government help to take responsibility for his public accountability Editing and from SMatt Others enable users to take responsibility mentioned evaluate (179)
According to paragraph 3 of the statement Central Government Accounting Standards Advisory Board (1993) Purposes should to Kind Oh you They to make the board in To They Accounting standards in the direction Achieve The following goals Help slow:
a) Afulfill Accountability to internal and external users of financial reports
b) preparation doing La Useful information for internal and external users of financial reports
J) help To internal users of financial reports To As La H. Government management

The relationship between Accountants Government with the rules In, Instructions and decisions Matte Issued by the Iraqi government:

that's enough YRY From cases, rules YN Law Y important role Yin control Total Ye Money jobs Y, to and YJehin units YGY benefit YA affiliated to the government YFa MY slow AYN Qavan YN YA in the form of laws are issued by the Iraqi Parliament Yto be YA Instructions and decisions Matte Y are which is provided by the ministry Yi Issued by MY be, zY particle for direct object AYN Ministry in charge of regulation YMs Yi I see Y property Yi Is, and this Ministries in Iraq, each according to Salah YTHa and Waza YF self, Dara Y Salah YT derived Y Mon those units Y Government Yi Is. therefore YN These rules are derived YM Trade goods Y Done by accountants YA auditors dY the cat and control mY slow. for example Work Y With Yd In AYN Units should do including a YJad limited YTI see Yi is that with Ydin Haz Y Not YARaa's income Y Tbe and to eYCH wet face Y It can be violated. AYN Qavan YN also including the rules YN and standards Yi is that accountants in units Y Government Y Different countries of Iraq are

required by MY Slow down to get them for YTY In copper YR and direction of work And for Y include YN Jer Yit, coordinated Y and symmetry in disclosure, measurement, transparency Y T and AYN Y T When presenting the forms Y property Y adopt. therefore Yn, Unit performance Y Government Y, And on the net Y Jah Government performance as YK Total, For example and not limited to the following:
1- Law Correction related to give Y Government sector and fashion YRY T property Y Iraq number 95/2004
2- Federal annual budget law
3- Implementation instructions Y Annual budget
4- Total Ye Qavan Yn, Instructions and decisions Y matte including AYN that the Iraqi Parliament as a legislator Y has issued YA decision Y matte the Council Y Dear Vaz Y high Iraq in execution position Yi YA instructions Yi which has a ministry Yi Iraq in execution position Yi self issue instructions Y issued by the Ministry of votes Yi Iraq as a reference with Salah Y T derived Y Min arrangement Y Ms Yi Is I see Y property Y Country are considered (Al-Mushhadan Y, 2017, p. 26)

the budget classification

Definition of government budget

the budget According to paragraph no.4) Financial Management and Public Debt Law no (95) approved (2004 Miadi (Republic of Iraq with a visa) 4 It was defined in the second paragraph that the budget is a program that relies on the allocations and annual estimates of revenues, payments, cash financial provision and non-cash transactions of the government and is based on it. The federal budget in Iraq in paragraph (17 The second paragraph of the same law was defined as the assessment of all receipts and expenses approved by the federal government. Clause (2) Paragraph eight of the same law states that the budget of government institutions should not be integrated in the federal government and also should not be integrated in the budget of any government level. Since the government budget must be comprehensive to cover all the credits and goals of the government, regardless of the financial resources for these programs, their goals and nature, and the costs incurred for the implementation of these programs, therefore, it is necessary to provide details that meet the needs of issuing Decisions at different levels of management, including higher, middle, and lower levels, should be made to be consistent. This is important, for example, in Iraq in order to provide a suitable economic functional analysis in order to achieve more effective plans and goals to achieve a Conscious management that can control decision-making processes should be used (Obeid, 2012).



Obeni and Babajani (2004) believe that a government budget should have the following characteristics:

1. Budget, a financial plan generally one year included forecasting government revenues and expenses.
2. Budget, one of the most important devices and tools to apply financial and accounting controls by legislature and government.
3. The budget expression is to guide and to do government managers in administration and effective financial affairs of the government and government agencies.
4. The budget is the base and the basis of government accounting and government receipts and payments system.
5. The budget is a tool in the direction of consciousness, trust, and people from consumption and legal sources and funds.
6. The budget is a tool to set actions, rules, and related legal restrictions to collect revenues and pay the expenses of the government and government agencies.

The importance of the general government budget

According to the above, the importance of the public budget lies in several important points, including: The general budget of the government is not only limited to the financial provision of traditional functions such as security, defense and justice, but its influence reaches other economic activities as well. It develops with the development of the government, therefore its role in people's lives has increased and its mission is to take care of the social aspects of people's lives. The budget has recently become a source of information for making political, social, cultural and economic decisions and has provided a lot of data for research and studies in various fields. The general government budget is related to many sciences that have a direct relationship with people's lives, such as law, economics, management, accounting, etc.

Components of Public budget of Iraqi government:

Two main components in the President's annual federal budget: There is Iraq, and the budget with action goals. What is the name of the budget of the program? The cold transition. First: operational budget: is the whole. Not to see annually that in the federal budget is paid by the Iraqi parliament. Payment of salary, commodity requirements, maintenance service, and Dara. Fixed in addition to pensioners' rights and community services. The payment in cash. In addition to different types of

services, merchants, services, other, rent etc. way considered to be.

Second: Planning budget: It is a tool that is used in the special framework for the purpose of handling water to the objective balance property. Money for all activity in different projects for future periods, regardless of the commercial nature of the projects and only in terms of activity volume and efficiency. Maliki until the projects it is planned. (Al-Awad, 2012, pp. 33-39)

the budget classification and answer as if the government

Demand for a full state accountability responsibility to be introduced. With the introduction of a primitive concept of the country comes back and indicating one question: national item government size and desire. It is growing. The question, was not an agreement about the components of responding to society. Is accountability only a full applying for society? Relation the people over more of a financial transaction between a buyer and a seller, governments should combine their tax services with desired citizenship coordinated formation, exactly the same as that section privately combine your price quality with customer self coordinated makes (Ombi, 2020).

Manai accountability that background his life too size hayati system democratic political parties, is rooted in political philosophy and manna current organization. Hi like the acceptance of the "right to know the facts" and the "right to answer" for people is solid. At countries that has system the politicians are democratic. Citizens with the election of his legal power. He to appointees lend themselves but right to know the truth. I see and answer for yourself keep it they have at such such as the countries my official obsession at. For the actions they do, in before the people they are responsible for accountability and the people also as the right holders, the truth about the actions of officials and so on basis rights normal consciousness and you will respond to kind oh you public and direct or due to his legal representatives. He, follow up and demand. At the system the responsibility of answering both side "Respondent" and "Respondent" using things suitable, in adai this responsibility and test they participate (Babajani, 1380).

Answer concept as if in the government accounting and budget system classification

AZ. A start century 20 later, in advanced and developed countries, public accountability under the title of one of



Responsibilities of AbutIt was accepted. Ijiri⁹(1983) ExpressionHe had thatSystemAccounting and Financial reportingunderTool title aSassyADaiThe responsibility of the public accountability of the roleMainis in charge with attention ToNecessitythat mAnnaAccountability inthe literatureHe has an opinion on accounting and government financial reporting.ExpressionDefinition of Mthe sameFrom this concept and explanation initem the literatureThe infrastructure on which the concept of accountability is responsibleFixedIs,Obligatoryit seems.Also, heThis is how the accountability audit defines it: Accountability or accountability to MaNyeBeing responsible is onePersonnel, representative or whateverManAnother against the tasks that toShe inputor what he has done. ADAof this responsibilitythe wayCertificate or document ahappenthat identificationthe personThe person doing the work (responsible) is MKadurdoing. The amount of said responsibilitythe baseCash, units of property or anytestFromBeforeAnother set is done

Answering from the researcher's point of view

With the previous definitions, I can say that this is an obligation on the shoulders of officials for the efficient and effective management of public funds based on regulations, laws and guidelines in order to achieve the planned goals. Otherwise, they expose themselves to legal and social accountability. Those who have given them this right and those who have allowed them to carry out this responsibility will place them, and therefore the important regulatory institutions in Iraq will be able to progress and develop and create effective internal control in the government system of this country.

Answer typesas if

WithConsidering that government accountability and its implementationyesWithDifficultiesIt has been very helpful forinstitutionalDoing the concept of accountability should make it to the levelsdifferentdivided This workCause Comfortable Increasing management and evaluationthe systemwill be answered,Becausefrom thisMethodIt is possible to put performance models on M levelsDifferenceHe responded accordingly(Becker ¹⁰, 2009). PAccountability can be divided into financial accountability, managerial accountability, and political accountabilityThatIn financial accountabilitydestinationExplanation of careto doLaws and regulations, integrity and performanceAll ResponsibilityHiassigned tothe pillarsascorrectIs. Atthe pillarsHiThe private part of

thisResponsibilityviaPresentationAnd the profit and loss report is done.

Responsive goalsYi GovernmentalIn Iraq:

Responsive goalsYi GovernmentalIn Iraq with a fewYNAn important pointYFhas been, including:
1- DisclosureYAYdon'tAYAGovernment apparatusYand its employeesYFJobYBe yourself with honesty and bYthe sideYhave doneYAKhYR.
2- Presentation of formsYpropertyYwhich generally reflects SharaYipropertyYand netaYJActionYyouAYNbe an institution and bYitAYdon'tAYAAYNFaces professionallyYthe WebYpartialAnd with RaaYT Working principlesAndAbsenceDo not hide any necessary informationYDisclosureYproperty informationYare providedand the wholeactiveYTI seeYiwhich in the yearYjarY YAYearsYIt has done beforefor reviewInspectorateThey cover
3- CheckYAYdon'tEmployees of ministries and organizationsYGYRdependent onYKMinistry of WazaYFDo yourself efficiently and effectivelyYgive
4- CheckYdoYdthat they (general staffYeMinistries) that included the respondentYiare in accordance with the lawYn,Regulations and guidelinesYGovernmentYhave acted (healthyAndAbdullah,2017).

2-4-6 Institutions responsible for implementing accountability in the public sector:

a matter(14) LawcorrectiveNumber 31/2011 Financial Supervision DepartmentYFederal, cases zYRappointed by mYhas it: (an organizationAfter discovering the violation, MYcan from the inspector generalYALowYSYVan Related to the observance of the principle of honestyIraq requested to payYQat AndActs of lawYNecessaryToFixing the roofLofand its effectsdo)According to what is stated in the text of the above article, MYpowerDevicesYThe official in Iraq as explained by ZYRAcquaintanceYidid:
First: littleYSYVan originalThe sincerity of Iraq: aYNIstitutionYdo not give YKGovernment institutionYSeparate in terms of administrationYand moneyYis under the supervision of the councilYviewYthe readersIt is Iraq. According to Article (2) of Law No. 30YSYVanHonesty andfight withIllegitimate benefits of the year2011, EfficientYNLowYSYVanHelp PYShagYRYand fight against corruptionYForceYFrom TarYQclayYdogYto filesYCorruptionYand referring them to the courtsYSalahIn AYNZamYNotIs.The purpose of this workAdoption of treatmentYRLawYIn AYNZamYNotVanYZDevelopment of honesty culture in MYitEmployees of departmentsYGovernmentYAnd especiallyY,RaaYTEthics of public serviceY,Clear adoptionYTResponsiveYiand the questionerYFrom TarYQInformedYPublicYand programsYEducationYand

Ijiri⁹
Becker¹⁰



participation in PYSnewYsQavanYNissomehowYthat to PYSshagYRY YAFighting corruptionYForceYand AfzaYShPeople's trust in the governmentYTRules of ethicsYto help to avoid doing sahYh,Honorable and appropriateYFGovernmentYatmYBreadto obtain (Article 3) Law of KamYsYVanNumber 30/2011)
Second: Offices of Inspectors General: Inspector Generalin wordsin the senseYMaking ministries workYIraqi government to checkY,auditorYand entitlementYQAbout levelsYKaparchegYand surveillance in fashionYRYTMinistries, etcYRGovernment departmentsYIraq affiliated to AYNMinistry in order to preventYRYFrom the loss of public propertyYAnd abuse of power.(Article (1) Coalition Provisional Decree No. 57 of 2004).
Third:Inspector General's report: two types of report by inspectorYThe whole countryYeMYto bethat firstYNAbout reportsYregularYThat is about each caseYAdocumentsYRaised in that provisionYMMYslowWowYdon'tWhat law casesYhas itThatin order toYdogYand issuing a decisionYMadministrationYIt is necessary to inform about themYR. ZYSalahPresentation of mYto be Regarding the second type of reports, Naha reportYiThe annual comprehensive is in the legYitevery yearY,inspectorYThe entire country will submit its annual report within (60 days) of the footYitevery yearYBottomYeMYKend AYNReport includes activeYTYTotalYOffice of the Inspector General during the year of reportsYauditorY,auditorYpropertyYand effortsYEntitlementYQYDone and so onYNHelpsYiIt is divided into sectionsYattached to his respective ministry last year. AYNReport to RAYsLowYsYVanHonesty is provided (ElizabethYdY,2014).
ShawYitIt should be noted that the offices of inspector generals in Iraq were dissolved based on Law No. 24 of 2019, and according to that, the dissolved order of the Coalition No. 57 of 2004 and Article (2) of the second law were canceled. Clause AYNThe law of cases gYRappointed by mYhas it:(TotalYeDocuments, firstYTfiles and assetsYiin order to carry out legal actionsYas little as possibleYsYVanHonesty transferred mYbe)

Research background

Foreign background

Yusuf¹¹(2021) in a study investigated the impact of local government accounting systems and performance-based budgeting on the accountability of local government performance in Indonesia. The method of this research was quantitative and questionnaire. which was done in Makassa province.

For this purpose, a questionnaire was prepared and distributed among 75 employees, of which 25 did not answer the questionnaire.
Prato & Lorise¹²(2021) in a research studyThe role of interventionOperational budgeting on performanceAtThey answered. The present study was conducted using a questionnaire and a survey. For this purpose, a researcher-made questionnaire was used. Data analysis using softwarespsIt was done in the statistical sample of 120 people, and their findings show that operational budgeting on performance causes optimal transformation in the organization and can help accountability.
Rahim, Ahmad, Muslim & Nursadirah¹³(2020) in a study investigated operational budgeting on accountability and financial accounting performance. Methodstudyin thisResearchYou are a descriptive surveytwoFindingsstudyPresent,ResultLibrary studies and according to the point of view66Some of the managers and vice-presidents of the bank have been selected through a simple random method. The results obtained from this research show that operational budgeting can lead to the improvement of financial accounting in state banks both directly and indirectly through creating accountability.

Domestic background

Rahmati and Pourzmani (1400) in a study bycomplicationYWWaterYAccountantsYobligationYIn the public sectorYAYthighIn terms of content, ZamYNotand structureThey paid They stated thatAccording to the movement of the worldYAccountantsYpublic sectorYTo the accountantYobligationYAnd the registration is completeYfunctionsYpropertyYand moving towards the respondentYiand clarifierYpropertyYGovernments and the public sectorYAll over the world and the necessity of implementationYIt is in AYthighAccording to the lawYand executionYIt by allYOrganizationsYGovernmentYLazMIIt is related to the way of implementation and realizationYNAmr, researchesYiby face specialistsYrejection;thereforeYNIIn AYNArticle about the complicationYWWaterYAccountantsYobligationYIn the public sectorYAYthighAction has been taken. forYPerformanceYSubject, aspectsYThree-pronged modelYincluding content dimensionsYi,ZamYNoYand structureYThe direction of the complicationTheYWWaterYhave been considered..YThe fallsbYas ifAYNare in the financial affairs organizationYyouY,Dimensions of the complicationYWWaterYthree tentaclesYIncluding the dimensions of the structureY(Employment factorsYand



ZYconstructionsYthe technologisYinformation), contentYi(PsYrashfashionYthigh,pzYrashEmployees and job commitmentY) and ZamYNoY(Culture factorsYand the bedsYLawYand rightsY) effective roleYIn ZamYNotPerformanceYAccountantsYobligationYIn the public sectorYAYthighAYFaHave.

Arabic background Tawfiq (2019) in a studycheckYsYoppressionAccountantsYGovernmentYIraq and compatibleYIt with standardsYbYNthe internationalYGovernment departmentYFocusing on standard number (1) (AraYe Ythe facesYpropertyYMethodEntitlementYQFrom TarYQConduct an in-person interviewYand checkYFraYNedBottomYethe facesYpropertyYin unitsYGovernmentYAnd OhmYTThey are forYUsers have been in which consistentYStandard application bYNthe internationalYwas tested standardsYNo. (1) regarding donationsYethe facesYpropertyYin unitsYGovernmentYIraq with SYoppressionAccountantsYGovernmentYiYTTwo stages of doing MYto be.the levelFirst: TehYeLYsetfrom U.SYShYforYNumberYof unitsYGovernmentYforYsign Allowing them to use the contentYStandard No. (1) regarding donationsYe YAlack of voteYethe facesYpropertyY. the levelSecond: MoghaYThree Ythe facesYpropertyYBottomYefrom AYNUnits with the bottom methodYethe facesYpropertyYin unitsYGovernmentYUsing the standard number (1) of EraYe Ythe facesYpropertyYand show the differences. NetYJahimportant aYNRResearch: Non-compliance with what is stated in standard number (1) inYNotUnit performanceYGovernmentYIraq had come) Attentionto theYiRsYoppressionAccountantsYGovernmentYIn the country of Iraq from the baseYCashYto commitmentY,ToThe purpose of applying standardsYbYNthe internationalYforYGovernment departmentYbeeYe has been.

KhalYL (2019) in a studycheckYRResearcher possible TedoYNProgram budget and performance (income and expenses)YNot) in unitsYadministrationYGovernmentYBased on the framework of PYShenhadYis the method of accrualYQLowYMYbe and from TarYQIt is a questionnaire. FormQuestionnaire bYN YKGroup with pluralYT(60) People aloneYAand (5) questionnaire form withYb83.33 percent openYWWaterYbecame. groupI seeYithat form bYNthey are tooYAare: FashionYthigh executiveand supervisors in universities

and bYMarstanThe purpose of AYNAtkh researchAzProgram budget and performance as methodYforYHandYWWaterYto use toYNotfrom available sources. NetYJahResearch AYNIIt was that the framework of PYShenhadY,to KargYRYBudget and performance in unitsYadministrationYGovernmentYIraq RatseYLMYslow

**Third:
Methodology**

Research Methods

Achieving the goals of science or scientific knowledge will not be possible unless it is done with the correct methodology. According to the method of conducting this research, the present research is of applied type and is classified as descriptive-correlational research.

Statistical Society

A statistical population is a group of people or units that have at least one common attribute. Also, the sample group is a small collection of the statistical population, including some members who are selected from the statistical population. In other words, a number of members of the statistical population (but not all) that form the sample group. Since the research about all the members of a society is time-consuming and not cost-effective, the researcher has to do sampling.

The statistical population of the study includesEmployees of the audit and accounting department and managers in government organizations in Al-Diwaniyah province in Iraqmaybe

The statistical sample

The size of the statistical sample was obtained according to the statistical population of 160 people and Morgan's table, which is 113 people due to the limited population, and 13 questionnaires were received without answers, and a total of 100 questionnaires were answered.The data was received and also the sampling method is simple random.

Size toolget

In this research, Yusuf (2021) standard questionnaire was used to collect information. This questionnaire is based on 5 Likert scalesBe sure to include general information in the answer section Guyana, and in the next section, it contains items to evaluate the variables of the study.

Table. The number of items in Yusuf's questionnaire (2021)

Variables	Number of itemsI see
System questionnaire Hi Accounting Governmental	6
Budget questionnaireclassification	5
Answer questionnaires if	11



Validity

Validity means that the measurement tool can measure the characteristic. Without knowing the validity of the measurement tool, one cannot be sure of the accuracy of the data obtained from it. The purpose of the research is to determine the validity of the structures according to the method of confirmatory factor analysis (CFA) and diagnostic validity using the mean variance extracted (AVE). The results of the analysis show that the factor loadings are greater than the minimum value of 0.3, indicating that the questionnaire items are valid for measuring the constructs.

Confirmatory factor analysis (CFA) shows the alignment of questionnaire questions to measure the relevant concepts. The results related to this analysis in the investigation of the structural equations of research by method of partial least squares (PLS) have been achieved in which the bootstrap method has been sampled again. In general, in factor analysis, a factor load is calculated for each of the questions in the explanation of its component, for which the significance test of the factor load (i.e. the assumption that the factor load is not zero, or in other words, that the question is effective in explaining its component in the statistical population) is performed. This test is compared with the t-statistic with the following degrees of freedom at a certain type 1 error probability level (which is usually equal to 0.05):

1 - The volume of data - the number of open sampling in the bootstrap method = The degree of freedom of the sample

If the t-statistic obtained for the significance of the factor loading is greater than the value of this statistic, at the level of the probability of type 1 error, the significance of the factor loading can be accepted, otherwise, the significance of the factor loading is not accepted and the related question should be removed from the process. The analysis should be deleted. Also, if the absolute value of the factor loading of the questions is less than 0.3, the presence of the

¹Confirmatory Factor Analysis
 Average Variance Extracted¹⁵
 3. Partial Least Square
 4. Boot Strap

question in the analysis process will reduce the credibility required for the results, and the relevant question should be removed from the research process.

Reliability of the questionnaire

Reliability refers to the ability of a measuring device to maintain its stability over time. In simple terms; Reliability means that if we give the collection tool several times in a short period of time and to a single group of people, the results will be close to each other. Measuring the reliability of the research measurement tool by calculating Cronbach's alpha coefficient and composite reliability coefficient has been investigated.

Table: Checking the values of Cronbach's Alpha of each of the research components

The title of the component	Cronbach's Alpha	Acceptable level
Government accounting systems	0.79	0,7
Budgeting	0.76	0,7
Government accountability	0.84	0,7

Table: Checking the values of Composite Reliability of each of the components

The title of the component	Composite reliability coefficient (CR)	Acceptable level
Government accounting systems	0.85	0,6
Budgeting	0.84	0,6
Government accountability	0.88	0,6

Check the results of Cronbach's alpha coefficients and composite reliability for all components are greater than their acceptable level, so it can be concluded that the questionnaire constructs have good reliability.

Data analysis tools I see

The statistical analysis of the data collected in the research has been done in two fields, descriptive

¹⁸Cronbach's Alpha
¹⁹Composite Reliability



and inferential. In the field of descriptive statistics, an image of the studied society is described by using frequency tables, graphs and central and dispersion indices in statistics. In the field of inferential statistics, estimates have been obtained for some statistical indicators such as the average of the studied subjects, which according to the theories in statistics can be a suitable estimate for this parameter in the entire society. In line with the research objectives for reliability analysis Constructs and convergent validity analysis for constructs, average variance extracted(AVE), the combined reliability coefficient(CR)And Cronbach's alpha coefficient was calculated for all research components and factor loadings of questions in each component were analyzed in terms of size and significance. Also using Kolmogorov-Smirnov goodness of fit test²⁰The normality of the probability distribution of research variables has been checked. In order to test the hypotheses and analyze the research objectives of the analysis of structural equations by the method of partial least squares (²¹PLs). Used.

statistics Descriptive Collection Oh you From Method Hi Is That To Organization giving Summary to do, preparation Table, drawing the chart, description And interpretation Data Hi Total Bring done From Sample statistics To Work taken may to be. One Collection Data statistics Included Collection Oh you From Amounts One Or How many Variable Is. So, statistics Descriptive Included it the part From statistics Is That To Property I see And statistics Hi related To Sample statistics **Research may pay.**

statistics inferential

statistics inferential Specified may slow That Is Patterns and processes Discovery done At Sample, At Society statistics Both Application has it Or no. So, statistics inferential about To Property I see And Parameters related To Society statistics Research And Quality Relationship Among concepts And Variables may be. give arrangement, may power said That From statistics inferential At analysis And analysis Comparison Oh you And Relation Oh you (Ali – Correlation) Use may to be

RESEARCH FINDINGS

¹. Kolmogorov-Smirnov Test
²¹. Partial least squares

Descriptive research findings

Descriptive findings of qualitative research variables

- **Analysis of time and job position of people Research participant**
Table: time and job position Persons Company Researcher

Frequency	Abundance	job position
Company manager	6	6
Account manager	24	24
Audit manager	21	21
Accountants	24	24
Auditor	13	13
accounting employee	6	6
Employees of other departments	6	6
Total	100	100

The table shows that 24% of people (including 24 people) are account managers or accountants, 21% of people (including 21 people) are audit managers, 13% of people (including 13 people) are auditors, 6% of people (including 6 people) are company managers. is an accounting employee or an employee of other departments.

Descriptive findings of quantitative research variables

Table: statistical indicators of quantitative components related to the components Original Entitlement

Statistical index	Budgeting level	The level of government accounting systems	The level of government accountability
Sample size	100	100	100
Average	05/2	97/1	06,2
Middle	2	2	2
Fashion	2	2	2
standard deviation	0.6	0.62	0,66
Skewness coefficient	0.49	6/1	0,73



Table: statistical indicators of quantitative components related to the components of original entitlement

Statistical index	Budgeting level	The level of government accounting systems	The level of government accountability
Slenderness ratio	0.5	4/98	0,33
The lowest amount	1	1	1
The maximum amount	8/3	8/4	86,3

All three level variables Government accounting systems, surface Budgeting And Responsive level Government Based on the average answer, the questions have been scaled with scores from 1 to 5, so the middle limit for all three variables is equal to half of the sum of the numbers 1 and 5, i.e. the number 3. The average of all three variables is equal to 2, which is less than the middle limit of 3.

Inferential research findings
-check Toz's normality
The possibility of Raha Low Entitlement Using the Kolmogorov test– nominal Ranf:

Considering that the quantitative research variables are scaled by calculating the average of questions with grades 1 to 5 Therefore, the most appropriate probability distribution for these variables is the normal distribution, which has been checked for the goodness of fit of this distribution to these variables using the Kolmogorov-Smirnov test.

If the probability value obtained from the Kolmogorov test–Smirnov is greater than the probability of type 1 error (which is usually considered equal to 0.05), then the null hypothesis is not rejected and the probability distribution of the variable can be assumed to be normal.

Descriptive findings of quantitative research variables

Table: statistical indicators of quantitative components related to the components of original entitlement

The level of government accountability	Budgeting level	The level of government accounting systems	Statistical index
100	100	100	Sample size

Table: statistical indicators of quantitative components related to the components of original entitlement

The level of government accountability	Budgeting level	The level of government accounting systems	Statistical index
06/2	05/2	97/1	Average
2	2	2	Middle
2	2	2	Fashion
0.66	0.6	0.62	standard deviation
0.73	0.49	6/1	Skewness coefficient
0.33	0.5	4/98	Slenderness ratio
1	1	1	The lowest amount
86/3	8/3	8/4	The maximum amount

All three level variables Government accounting systems, surface Budgeting And Responsive level Government Based on the average answer, the questions have been scaled with scores from 1 to 5, so the middle limit for all three variables is equal to half of the sum of the numbers 1 and 5, i.e. the number 3. The average of all three variables is equal to 2, which is less than the middle limit of 3.

Inferential research findings
-check Toz's normality
The possibility of Raha Low Entitlement Using the Kolmogorov test– nominal Ranf:

If the probability value obtained from the Kolmogorov test–Smirnov is greater than the probability of type 1 error (which is usually considered equal to 0.05), then the null hypothesis is not rejected and the probability distribution of the variable can be assumed to be normal.

Test hypotheses Research

The first hypothesis : There is a significant relationship between government accounting systems and government accountability.



According to the results of Table 10-4, the t-statistic of the effect variable Government accounting system on government responsiveness is equal to 1.41 and smaller than 1.98, therefore, at the level of probability of type 1 error of 0.05, this relationship is not significant and cannot be YN s Y oppression I see Y Accountants Y Government Y and responsive Y i Government assumed significant, so the first research hypothesis is rejected.

The second hypothesis: Between the budget Bandi There is a significant relationship with the government's responsiveness.

According to the results of Table 10-4, the t-statistic of the effect variable Budgeting on the responsiveness of the government is equal to 2.01 and greater than 1.98, therefore, at the level of probability of type 1 error 0.05, this relationship is significant and can be YN Budgeting and accountability Y i Government assumed significant, therefore, the second hypothesis of the research is not rejected.

The third hypothesis: between government and budget accounting systems Bandi There is a significant relationship with the responsiveness of the government.

According to the results of Table 10-4, the t-statistic of the combined effects Y oppression I see Y Accountants Y Government Y And Budgeting on government responsiveness is equal to 0.27 and smaller than 1.98, therefore, at the level of probability of type 1 error of 0.05, this relationship is not significant and cannot be YN s Y oppression I see Y Accountants Y Government Y and budgeting particle for direct object on the respondent Y i Government assumed significant, so the third research hypothesis is rejected.

Analysis of goals Research

Table: The results of the analysis of goals Entitlement Y Q In an overview

The result of the analysis of the research objective	Research purposes
Budgeting has a significant and direct impact on the responsiveness of the government, but s Y oppression I see Y Accountants Y Government It has no significant effect on the responsiveness of the government.	The main objective :Relation between government and budget accounting systems Bandi On the accountability of the government.
s Y oppression I see Y Accountants Y Government It	The first sub-goal: Relation betwe

has no significant effect on the responsiveness of the government.	en government accounting systems and government accountability.
Budgeting has a significant and direct impact on the responsiveness of the government	The second sub-goal: Relation Between the budget Bandi and accountability of the government.
s Y oppression I see Y Accountants Y Government Y and budgeting It has no significant effect on the responsiveness of the government.	The third sub-goal: Relation between government and budget accounting systems Bandi On the accountability of the government

Fifth: Conclusion and Recommendations Result get

the budget classification artery Mainis the government Because Government All functions own finances particle for direct object To run programs various And it does its various things within the framework of the budget law on the other hand They have the right to know that How and for what public financial resources purpose fulis used. In this regard, the purpose of this impact study System Hi Accounting Governmental And the budget Bandi answer as if May government be The current research is of applied type and is classified as descriptive-correlational research. The statistical population of the study includes Employees of the audit and accounting department and managers in government organizations in Al-Diwaniyah province in Iraq maybe The size of the statistical sample is 113 May May 100 questionnaires were received. In this research, Yusuf (2021) standard questionnaire was used to collect information. Data analysis using spss And pls Was performed. Next, the results of May's assumptions let's pay

The first hypothesis : There is a significant relationship between government accounting systems and government accountability.

According to the results of Table 10-4, the t-statistic of the effect variable Government accounting system on government responsiveness is equal to 1.41 and smaller than 1.98, therefore, at the level of probability of type 1 error of 0.05, this relationship is not significant and cannot be YN s Y oppression I



seeYAccountantsYGovernmentYand responsiveYiGovernmentassumed significant, so the first research hypothesis is rejected. The results mean that between the systemGovernment accounting and answersAs if the government does not have a significant positive relationship. These results showto use government systems, especially in the organization government services and the use of this government accounting system does not lead to government accountabilityTherefore, this system to be used in the government requires optimal structuring for accountabilityMay the results of the present hypothesis be in line with the results of Riski et al. (2019), Georgi et al. (2012), Dadashi et al. (2017) and Kurdestani et al.be

The second hypothesis: Between the budgetBandiThere is a significant relationship with the government's responsiveness.

According to the results of Table 10-4, the t-statistic of the effect variableBudgetingon the responsiveness of the government is equal to 2.01 and greater than 1.98, therefore, at the level of probability of type 1 error 0.05, this relationship is significant and can bebYNBudgeting and accountabilityYiGovernmentassumed significant, therefore, the second hypothesis of the research is not rejected. The results mean thatBetween the budgetBandiand responsiveness of the relationship statePositiveThere is a meaning, which these results showGive a suitable budget for the governmentIt can guarantee the accountability of the government to the citizens and the use of a correct and suitable budgeting system for the government not only increases the performance of the government but also makes the government accountable to its responsible citizens that the results of this hypothesis are in line with the results. Youssef (2021), Rahim et al. (2020), Pryz et al. (2016), Nimba et al. (2013)be

The third hypothesis: between government and budget accounting systemsBandiThere is a significant relationship with the responsiveness of the government.

According to the results of the table, the t-statistic of the combined effectsYoppressionI seeYAccountantsYGovernmentY AndBudgetingon government responsiveness is equal to 0.27 and smaller than 1.98, therefore, at the level of probability of type 1 error of 0.05, this relationship is not significant and cannot bebYNsYoppressionI

seeYAccountantsYGovernmentYand budgetingparticle for direct objecton the respondentYiGovernmentassumed significant, so the third research hypothesis is rejected. Results To this means Thatbetween government and budget accounting systemsBandiOn the responsiveness of the state relationshipPositiveThe meaning of existenceNhas it. The results show that although proper budgeting for the government, in addition to increasing the government's performance, it leads to the government's accountability to the citizens.but a government accounting system cannot lead to the accountability of the government to the society, therefore, the government accounting systems must be upgraded so that it not only leads to accountability to the society, but can also help in the budgeting system that results This hypothesis is in line with the results of Riski et al. (2019), Siever (2018) and Kurdestani et al. (2015).be

Research proposals

According to the results of the assumptions of the present research, the following suggestions are given be:

1- In the rules of authorityNecessaryFor budget managers, Financial and devices for budget implementationtinybe provided.

2-Banks AtLasuitable atatiTorelianceSystem Government accountingbe established in the organization.

3- Courses Suitable training for employees of the audit and accounting department and managers in government organizations in Al-Diwaniyah province in Iraq to learn how to implement budgeting. to be implemented.

4- ManagersWith SkillFor government accountingbe used in the organizationso that they

can promote the increase of responsiveness.

5.By adjusting and to enforce laws, Proper connection between the budget system Reporting and accountability should be established according to the government accounting system.

6.beddingNecessaryto performGovernment accounting systemTo be created for government officials in a long



period of time.

Practical suggestions

1- Check promotion Acceptance implementation of More effective budget Rizzy AtSystemaccounting of Iraq
2- it is suggestedA studywith Title methods, ways of improvement And or fix obstacles deploymentThe government's accounting system should be done with emphasis on the accountability of senior managers.

Evaluate the answerAs if in cash budgeting and accrual budgeting

3- 4- Researchers are suggested to do a comparative budgeting system between Islamic countries and Western countries.

REFERENCES

APinciples and rules of accounting and auditing(2015).Public sector accounting standards. Corporate Audit.

Babajani, Jafar (1378-A) Assessment of accountability of the accounting and financial reporting system Government of the Islamic Republic of Iran, Thesis, Allameh Tabatabai University

Babajani, Jafar (1378-b) Comparative study of accounting concepts of for-profit and government entities,Quarterly Journal of Accounting Reviews of the Faculty of Management of Tehran University, No. 28, Summer

Babajani, Jafar (1380) An analysis of the law amending articles 63 and 64 of the Public Accounts Law Country,Auditor's Monthly, No. 12.

Babajani, Jafar (1382-A) Accounting and government financial controls, first edition, Allameh University Publications Tabatabai

Babajani, Jafar (1382-b) Assessing the responsiveness of the accounting system to responsibility social for-profit units, Accounting Studies Quarterly, No. 2

Babajani, Jafar (1384-A) The new tax accounting system of the country is a fundamental change in the system Tax process information, Accounting Studies Quarterly, No. 10

Babajani, Jafar (1384-b) Application of theory of funds in accounting and financial reporting of securities portfolio Bahadar, Accountant Monthly of Certified Accountants Association, No. 168.

Babajani, Jafar (1386).The necessity of using the public sector and evaluating it for use in the public sector. NShirey Pik Noor, Tehran.

Babajani, Jafar (1387) Analysis of the theoretical and legal bases of the new budgeting approach Accountability Viewpoint, Accountant Monthly of the Association of Certified Accountants, No. 194
Babajani, Jafar and Davoud Oveni (2004) Principles and application of accounting in government organizations and others Non-profit, side publications Khalavi, Sattar, Al-Saadoun, Sahi (2022).conformity System accounting government At Light use Standard benefits Staff .Research At University Intermediary At Iraq, entrepreneurship and trade magazine–The third volume (number 1) Zanoye 2022

Khalil, Hora(2019).Possible Editing the budget Program And Function At units Official Governmental On Basis framework The proposed.faculty technical official College El Farat Al-Awsat Iraq, Journal of the Kufa Science Center - Kufa University Study Center, No. 54, 2019, pp. 667-692

inspiration(2019).System Accounting Governmental Iraq And compatibility it With Standards Among international the part Governmental With Focus On Standard Among international No(1),faculty management and economy Kruh accounting Baghdad, Iraq, Development and Oriental Studies Journal, Chab Studies, 4- No. 6, Khordad, pp. 118-140

Abdullah, R. (2015). Sistem Akuntansi Pemerinthan Daerah (SAPD) tepadan Akuntabilitas Kinerja Instansi Pemerinthan Daerah (AKIPD) pada Sekretariat Daerah Kabupaten Buton. Jurnal Analisis Bisnis Ekonomi, 13(1).

Aikins, S, K. (2011). An Examination of Government Internal Audits' Role in Improving Financial Performance. Public Finance and Management, 11 (4), pp 306-337

Ajam, T., & Fourie, DJ (2016). Public Financial Management Reform in South African Provincial Basic Education Departments. pp. 263–282. <https://doi.org/10.1002/pad>.

Alamry, SJM, Abbas, H., & Al-Attar, A. (2020). Zero-Based Budget System and its Active Role in Choosing the Best Alternative to Rationalize Government Spending

Alawia, MT, Rahman, AF, & Prastiwi, A. (2021). The effect of budgetary goal clarity and budget evaluation on performance accountability of local government. International Journal of Research in Business and Social Science (2147-4478), 10(4), 520-524. doi.org/10.20525/ijrbs.v10i4.1241

Arezki, R., & Quintyn, M. (2013). Degrees of DEVELOPMENT. Finance & Development, 50(1), 42-45. Retrieved from



<https://search.proquest.com/docview/1352262328?accountid=31259>

Ashok, M, Biswajit, S, Jibitesh, M, (2011), Structured approach to project execution, monitoring and control at the operational level, *Management Science and Engineering*, 5(1), 10-18.

Aziz, MAA, Rahman, HA, Alam, MM, & Said, J. (2015). Enhancement of the Accountability of Public Sectors through Integrity System, Internal Control System and Leadership Practices: A Review Study. *Proceedings of Economics and Finance*, 28, 163–169

Bawono, ADB(2015). *The Role of Performance Based Budgeting in the Indonesian Public Sector*. Ph.D Thesis, Australia: Macquarie University.

Bayu, F., d. (2016). *Faktor-Faktor Yang Mempengaruhi Akuntabilitas Kinerja Instansi Pemerintah*. Semarang; Universitas Negeri Semarang.

Bazeley, P. (2018). From codes and counts to content analysis and "big data." In *Integrating Analyzes in*

Mixed Methods Research: SAGE

Publications. <https://doi.org/10.4135/9781526417190.nZ>

Becker, HJ (2009). Research paper on Public Sector Governance-Accountability in the state. Paper 4 CIS Corporate Governance Conference 10-11 Sept.

Bergman, A., Z, B. (2014), *Public Sector Financial Management, Auditing Organization*. Bufan, ID (2013). The role of managerial accounting in the management process. *Anal. Seria Științe Economice*. Timisoara, 19(19), 73-76.

BERIE, M. (2016). *ASSESSMENT OF BUDGET PREPARATION AND UTILIZATION: CASE STUDY AT SAVE THE CHILDREN ETHIOPIA*

Bowen, GA (2009). Document Analysis as a Qualitative Research Method. *Qualitative Research Journal*, 9(2), 27-40. <https://doi.org/10.3316/QRJ0902027>