



INVESTIGATING THE IMPACT OF OPERATIONAL BUDGETING ON THE PERFORMANCE OF TEXTILE WORKSHOPS (CASE STUDY: WASIT-IRAQ TEXTILE AND WEAVING FACTORY)

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Article history:		Abstract:
Received:	April 30 th 2022	Budgeting is one of the financial systems that without reforming the long - term reform of each organization's ratio at any level has specific and pre - defined goals that achieve the goals require proper planning and implementation. It requires optimal and proper distribution of resources and their control. Managers in the field of production are thinking of budgeting in different circles of relevant units so that they can maximize its performance by planned budgeting to each unit and to meet the needs of customers to have a positive impact on the financial performance of the complex. The purpose of this study is to investigate the impact of operating budgeting on the performance of textile workshops (Case Study: Textile and Iraqi -weaving plant). In this regard, the statistical population of the study includes the staff of a textile company in Iraq. The sample size is 12, with 80 distribution questionnaires and 77 questionnaires received. In this study, the standard questionnaire was used to collect information. Information analysis was done using SPSS and PLS. The results of the analysis of hypotheses showed that there is a significant relationship between operational budgeting on the performance of textile workshops in Iraq's intermediary province and there is a significant relationship between budget planning on the performance of the textile workshop in Iraq. There is a significant relationship between the budget partnership over the performance of the textile workshop in the Iraqi province, and there is a significant relationship between the budget control over the performance of the textile workshop in the Iraqi province
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FIRST

Introduction

In recent years, increasing pressures in the field of financial evaluation on government institutions are seen in almost all the countries of the world, and these pressures are due to limited resources, the spread of society's sensitivities and the tendency of planners and to gain the satisfaction of society in order to express positive performance. In order to achieve acceptability, legitimacy and accountability, it has been in the field of improving the management of financial resources Many developed and developing (¹ Buameh, 2014)

countries in the world are trying to improve or transform their budgeting system into a performance-oriented and operational system in which the relationship between budget credits and evaluation of executive elements is clear and understandable. make them closer and in this way provide reliable and reliable information support for the budget decisions of the government and representatives. In this case, operational budgeting is an organization of the annual performance plan and the annual budget, which shows the relationship between these budget levels of a program and the predetermined results of that program. This budgeting, which shows that the cost obtained for a destination or a set of destinations must have a specific and definite level and an effective

¹ Buameh



operational budget, compared to a programmatic, institutional or partial budget with predetermined Pimpong 2016)results. It is more useful and effective.

(² & Laryea Managers of any organization are implemented through planning and controlling the implementation of programs. The budget is actually a financial plan, and budgeting is used as the main tool for planning in any organization and for any company or business (Shojaei and Mahmoudi, 2014). Now running a business unit in economic conditions is a complex and difficult responsibility. Professional managers have carefully established each part of their unit's operation in advance, and by applying control methods, they ensure its correct and timely implementation. Budgeting is the main basis of the planning and management control process. A suitable budgeting system increases the improvement of alignment and communication and provides an optimal model for controlling, measuring and measuring the performance of personnel and directs the unit's functions in line with the organization's goals (Saadat, 2008). In this regard, the present study examines the impact of operational budgeting on the performance of textile workshops (case study: Wasit-Iraq textile and weaving factory). In this chapter, first the statement of the problem, then its importance and necessity, followed by the goals and assumptions of the research, and finally the definition of key words will be presented.

Statement Of The Problem

The budget is the most normal part of an organization and it is the same in the process of every organization In terms of the (and colleagues 2021 ³ Glushchenko) meaning of the word budget, it is an old French word and it means a leather bag in which cash was protected. Therefore, the leather bag that contains the income and expenditure statement of the government of that country, and the British finance minister brings it to the parliament and takes out the country's income and expenditure statements from the bag and proposes it to the parliament for approval, was called "budget" in England. . Little by little, the definition of the word budget changed from the bag itself to its Budget means (Schmidgal and Singh, 2007)contents how the government views political, social, cultural and economic problems. Also, the measures taken by the government to solve social and economic problems

² Pimpong & Laryea

³ Glushchenko

⁴. Mamanon and Tyson)are reflected in the budget Budgeting is not only for the government and all (2008 organizations use budgets as an important tool to advance their goals. In fact, the budget is a brief process of how to plan, guide, organize and control the financial process of an organization, which has a dynamic mental support and a process of allocating financial and non-financial resources for unlimited (2015 ,⁵ budget)needs at the micro and macro level. It has been stated that few companies plan to get out of bankruptcy, but many companies that go bankrupt ,⁶ Jensen)are due to their inability to budget Budgeting requires a high level of financial skills .(2020 and knowing all the views of the expressed services and their placement (Glushchenko et al., 2021). Budgeting is defined as "the practice of allocating limited resources to unlimited needs." All the efforts that are made during the formulation and allocation of resources are for the purpose of maximum use of facilities that are generally not sufficient and are In this .(2009 ,⁷ Geo & Lin)economically "scarce" regard, the existential philosophy of budgeting should be understood in two reasons; The first is the unlimited needs of man and the second is the limited resources and facilities he has. So far, various methods have been used to formulate and implement budgeting in organizations. Recently, one of the most widely used methods that can help increase efficiency and effectiveness in organizations is operational budgeting. This type of operational budgeting is based on performance and its goal is to increase the performance of the organization. Therefore, operational budgeting system is liked by all organizations and they try to optimize their performance by implementing this method of (2021 ,⁸ Jakson)budgeting.

The characteristics and difference of this system is the emphasis on the purposes and results of the functions. In operational budgeting, in addition to the separation of credits to tasks, programs, functions and plans, operational costs of government operations and public institutions are calculated and measured according to scientific principles such as the cost accounting

⁴ Mamanon & Tayson

⁵ Boget

⁶ Jansen

⁷ Geo & Lin

⁸ Jakson



method. In this sense, the predicted figures in the operating budget are calculated and measured based on the detailed analysis of the operator and the plans and their total cost according to the way and method of the goals and objectives of the government (2015, ⁹budget)organization .

The important feature of the operational budgeting system is a mixture of the objectives of the budget management system with government accountability. Studies state that the success of this system depends on the evaluation of operational budgeting with organizations and the application of standards for service activities and functions (Kordestani et al., 2016). It is necessary to achieve this (Jian-ping ,¹⁰ 2008)A) Performance components should be specified and defined. These components must be expressed in such a way that they are quantifiable and measurable.

- b) The organization should have more independence so that it has the power to evaluate more optimally and effectively in the method of providing services.
 - c) Predict changes in motivational and encouraging reasons for managers. The advantages of operational budgeting can be summarized as follows (Miler ,¹¹ 2018).
- 1) Clarify the budgeting process;
 - 2) Increasing the efficiency and effectiveness of organizations' performance from the method of focusing resources for the most important and necessary results;
 - 3) Improving and improving decision-making about the most efficient way to use limited government resources;
 - 4) improved performance from the method of linking budget and program performance;
 - 5) Making managers more responsible in dealing with decisions that affect the budget forecast;
 - 6) Support management by linking budget results and determining budget performance by evaluating program performance on control results and
 - 7) their report;
 - 8) Articulating the system and process in which optimal budgeting decisions are made based on measurable outcomes and measurable objectives;
 - 9) increasing public accountability;
 - 10) It provides a valuable diagnostic tool;
 - 11) It helps to justify the budget;

⁹ Bojet

¹⁰ Jian-ping

¹¹ Miler

12) It supports more informed and concrete decisions. By looking deeply and reflecting on these cases, we can conclude that the operational budgeting system is a good tool for performance evaluation that can be used in organizations and therefore improve performance in the medium and long term. The support for this claim can be found in the above advantages. Where these advantages show the consequences of the operating budget in an organization and state that increasing the efficiency and effectiveness of organizations' performance can be achieved through focusing resources towards the most necessary and important results. The operational budgeting process consists of three stages (Miller, 2018), which are also another support to prove this claim:

- a) Determining the goals and expected results
- b) Estimate the costs, credits of the programs and activities necessary to achieve the goals; And
- c) Determining quantitative indicators to estimate the performance of each program or activity.

Based on this, the operating budget can be considered as a good indicator for estimating and evaluating the performance of the organization and its departments. Therefore, the improvement and progress in this index indicates the increase in the efficiency and effectiveness of the organization's performance.

Operational budgeting is considered a new budgeting method and the information of managers and decision-makers at the micro and macro levels of new budgeting methods, in addition to the intellectual use of resources and their appropriate allocation, provides an optimal platform for growth and measurement in The traditional budgeting (2017, ¹² Mauro)organizations process considers "control" only to control the amount of budget consumption and its costing process. This process never provides clarity about the relationship between the resources consumed and the results obtained from the results and organizations (Mavero, 2019). In operational budgeting, the causes of savings and efficiency are added to traditional budgeting methods, to increase the organization's accountability, optimize the way resources are allocated, increase the quality of services and efficiency, and reduce the budget deficit, guarantee the realization of plans and increase optimally. effectiveness and efficiency (Mavero et al., 2019). Surveys at the level of Iraq show that recently, the organizations of this country are using this system according to their understanding of the operating budget, and they intend to optimize

¹² Mauro



their future performance through this tool. However, the results of this application are still almost unclear, and with further investigations, the real results of the application of this system can be seen. Wasit province has a textile industry, and this industry is one of the most important and productive industries in this province of Iraq, which includes large production workshops, and budgeting in these units can have a significant impact on improving financial planning and their performance. However, so far, no research has empirically answered the question of the effect of operational budgeting on the performance of their textile workshops, and how it can have an effect, and what are the obstacles to the implementation of this method ?

Importance and necessity of research

Manufacturing firms transform inputs into outputs through transformation processes to meet society's needs. The global business landscape is becoming increasingly competitive and complex, which requires manufacturing companies to adjust their procurement operating models to achieve significant value creation and operational performance. However, they face barriers to better performance such as lack of timely access to resources, knowledge about the design of performance indicators, difficulty in collecting information for performance measures, and comparative industry standard measures, such as accountability in budgeting performance in manufacturing companies stems from the fact that it plays an important role as one of the vital tools of the budget implementation process. The budgeting process also considers present and future requirements to improve performance, thus enabling manufacturing companies and colleagues to succeed in their operations budget committees. As argued by most companies, Manufacturing depends on operating budgets for guidance in determining procurement requirements in terms of what a business

unit can achieve. Operating budgets are useful for companies and encourage managers to do their best to achieve their goals (Mohammadi et al., 2013). The operating budget covers day-to-day expenses that include wages, rent, utilities, and purchasing items for the current period and shows how much cash is needed each month to cover bills. Companies create operational budgets to plan, monitor and regulate operational resources (Wright, 2016). stated that the operational resources and budget of an organization are allocated to operational plans as a tool for structured decision-making and exploitation of opportunities designed to achieve competitive strategy and organizational goals. Operating budgets provide the future expenses necessary to cover the day-to-day business, project and other organizational operations. (Bayern 2013) conducted a study on the preparation of operating budgets in which he presented seven components of an operating budget and the formulas needed to create them. These components include the sales budget, which shows management's best estimate of sales revenue for the budget period, the manufacturing overhead budget, which shows the expected production overhead costs for the budget period, the sales and administrative budget, which projects sales. Predicted and shows the administrative costs in each period. Other components of the income statement are the budget, which estimates the expected operating profit for the period, the direct labor-hour budget, the direct materials budget, and the production budget. When preparing an operating budget, costs and revenues must be considered. Operating expenses refer to the cost of goods and services that will have short-term benefits such as salaries, telephone services, and water and electricity services. On the other hand, operating income refers to the amount received for services provided for a short period such as grants, interest, individual contributions and corporate contributions (Bronz, 2013).

Failure to perform effective operating budget management has a negative impact on the procurement performance of manufacturing companies, leading to additional costs,

¹³ Slack, N. & Brandon-Jones

¹⁴ Nixon

¹⁵ Bhosh

¹⁶ Omaso

¹⁷ Lorin

¹⁸ Rait

¹⁹ Janston

²⁰ Kannan

²¹ Bayern

²² Bronz



misinterpretation of contracts and requirements, loss²³ of money and profitability Procurement performance problems are caused (2014 by faulty budget development, late approval, inadequate monitoring of budget implementation, and colleagues²⁴ Shah (inadequate executive controls In addition, there is misconduct and unethical behavior in budgeting. Effective operational budgeting is beneficial because it leads to the proper management of the procurement activities of manufacturing companies, which leads to the provision of adequate and reasonable materials and services that meet customer expectations. In this regard, the aim of this study is to investigate the impact of operational budgeting on the performance of textile workshops (case study: Wasit textile and weaving factory-Iraq

The purpose of the research

Main Goal

Investigating the impact of operational budgeting on the performance of a textile workshop in Wasit Province, Iraq.

Sub-goals

- Investigating budget planning on the performance of textile workshop in Wasit province of Iraq.
- Investigating the amount of budget participation on the performance of the textile workshop in Wasit province of Iraq.
- Investigating budget control on the performance of textile workshop in Wasit province of Iraq.

Research Hypothesis

The main hypothesis

There is a significant relationship between operational budgeting and the performance of textile workshop in Wasit province of Iraq

Sub-hypotheses

- There is a significant relationship between budget planning and the performance of textile workshop in Wasit province of Iraq.
- Between the amount of budget participation on the performance of the textile workshop in Wasit province of Iraq. There is a significant relationship
- There is a significant relationship between budget control and the performance of textile workshop in Wasit province of Iraq

Scope Of The Research

Subject area

(Investigating the impact of operational budgeting on the performance of textile workshops (case study: Wasit-Iraq textile and weaving factory)

Spatial range

Wasit province in Iraq.

Time Range

In the year 1400 to 1401.

SECOND

Theoretical foundations and research background

Operational budgeting

Definition of budget

Different theories, views and definitions have been presented about the budget. These ideas have also been influenced by the economic views about the government and the existing ideas in the field of the government have also been influenced by various political, economic and cultural conditions. The importance of planning in line with the growth and development of the government and societies has gone through fundamental stages and changes and now it has become a complex technical and financial system (Kimani²⁵ 2014).. At the beginning of its creation, this system was primarily a political tool due to the obstacles in the government's field of activity and because of the negative view of the people towards the government's functions, and since the third century AD, due to the expansion of Keynesian economics, which led the government to interfere in economic activity and capital He encouraged and encouraged social investment, the government budget under the title of economic and financial means, in addition to the political spheres, he also took over the economic and financial spheres and in the end with the increase of government activities in all fields. The life and expansion of government organizations and the development of management and planning methods and the emergence of current information technology, the budgeting system is a complex system of methods and programs, and the budget is also in the field of Political and economic affairs also play the essential and sensitive role of planning, and now the budget expresses all kinds of political, social and cultural planning of societies (Bouazza²⁶ and colleagues . 2015 .(From this point of view, as it is clear that progress is not a one-dimensional thing and economic progress can lead to social and cultural development, the main reason for creating these issues is the correct choice of objectives, strategies,

²³ Omaso

²⁴ Shah

²⁵ Kimani

²⁶ Bouazza



and other missions of the system of programs and plans. It is the budget (Rafael ,²⁷ 2014).

The public budget represents a document that reflects its governmental, economic, social and political goals in the form of financial statements included in that document (Al Mashhadani ,²⁸ 2017).

Based on this, among the various definitions of budget, three main groups can be distinguished:

- Definitions that emphasize the political sphere of the budget.
- Definitions that emphasize economic and financial fields.
- Definitions that emphasize program areas and budget management (Talebi, 2004)

The nature of operational budgeting

Operational budget is in fact the same program budget in a more modern way that analyzes the implementation of programs from the benefit and cost theory in a more transparent and clear way, and with the principles of measuring the workload, the cost is calculated. He will obtain the production or service and compare it with the structures and standards, and he will be aware of the increase in the cost price, and in the end, he will help the management of the organization. In fact, the operating budget also shows the government's operations separately, programs and functions, it also calculates the operating costs based on appropriate technical solutions based on measuring the workload, and the move towards the operating budget causes Development and maintenance of accounts and more details in the financial affairs of the organization. The main difference between the program budget and the operational budget is in measuring the volume of operations, which in the operational budget, the cost of operations is calculated using the principle of cost price or measuring the (2015 , and colleagues ²⁹ Ahmad)volume of work.

Necessity of operational budgeting

Budgeting is the process of allocating scarce resources to unlimited needs. The efforts spent on preparing and allocating resources are for the maximum use of resources that are generally not enough and are economically rare. Therefore, on the way to reach the desired goals, it is necessary to use each of the scarce resources in such a way that in converting all the

resources into cash, it can be said that the maximum use has been achieved with the least cost. The conflict and reaction of these two truths, i.e. unlimited demands and limited resources, leads thinkers and researchers to the conclusion that limited resources should be used to solve unlimited demands in such a way that the proportional limit is satisfied. to be obtained, and this is the first idea of the budget, and the necessity of budgeting also comes from this reason (Wienhold ,³⁰ 2015).

The method that recently became common in many governments to complete budgeting is the operational budgeting system (Slack ³¹ and colleagues . 2019) By using this system, it is possible to link management information, management control, and program measurement, and at the same time emphasize the process analysis of each of the indicators (Cicatiello ³² and colleagues . 2020).The important point is that this system should be considered as a system and not as specific methods and principles (Heald & Hodges ,³³ 2018).A system that contains the basis for correct and optimal decision-making in the policy-making and planning stage of designing executive programs and allocating limited resources among unlimited demands and provides constant communication between these components and to this The form of each of the indicators of this system has a role in terms of achieving predetermined goals in relation to other components (Edwards ,³⁴ 2016).In the operational budgeting of plans and programs, one encounters a general method and plans and a large number of projects, which are measured and evaluated in a general process of plans, programs and projects, and with a systemic view of the budget. Operational classification is carried out (Cicatiello ³⁵ and colleagues ,2017).

Performance Performance definition

showed that)2015.and colleagues ³⁶ Bouazza(performance is a multidimensional structure whose

²⁷ Rafael

²⁸ Al Mashhadani

²⁹Ahmad

³⁰ Wienhold

³¹ Slack

³² Cicatiello

³³ Heald & Hodges

³⁴ Edwards

³⁵ Cicatiello

³⁶ Bouazza



measurement depends on different types. They also point to the fact that the purpose of measurement is performance results or consequences. There are different views about how it works. In such a way that the performance can be expressed only as a result of the obtained results. From an individual point of view, performance is the result of a person's (Mayhew believes that performance is a matter that a 2018)³⁷ person leaves successes behind and is separate from believes that)2014³⁸ the intention (Kimani performance should be defined under the title of work result. Because the consequences have the strongest relationship with the organization's strategic objectives, customer satisfaction and economic roles. This definition refers to consequences and results, and at the same time, the concept of performance in doing work is also the results of it. So performance can be expressed as the behavior or the way that the elements, organizations and people do the work. believes that performance is pattern (2013³⁹ Bashuna) and behavior and should be separated from results. Because organizational factors can distort the results. It seems that while performance is defined in a way that includes both behavior and results, more complete theories are obtained. In the definition of , this feature can be clearly seen. He (2015⁴⁰ Bolarinwa) believes that performance is both the concept of behaviors and the concept of results. Behaviors originate from the performer and transform the performance from a mental concept to action. Behaviors are not only tools for results, but in a way, they are considered the results themselves, which are the result of physical and mental effort applied to the responsibilities and can be judged differently from the results. This concept of performance results from the conclusion that in line with performance management, organizations and individuals, both inputs (behaviors) and outputs (results) should be considered. In fact, the performance of each organization has its own definition. In a government body, the provision of appropriate services and the development of the welfare and wealth of the people of the society are considered as the destination and are among the components of the organization's performance, but in organizations, the performance component is, in

addition to the satisfaction of the company's customers and the preservation of interests. The society also contains the profit and satisfaction of the shareholders and employees of the organization (Amini et al., 2017).

Performance is one of the indicators that show the level of efficiency of human resources and their achievement of the required level of success and according to the existing capabilities. Performance is one of the most important issues that determines the level of economic development and organization. Through it, the material foundations of the society are formed, which ensure its launch towards civilization and social welfare, which is mainly built on the basis of material accumulation. The performance reflects the ability of economic units to perform a specific task and perform it in the correct way and with the required specifications and with the lowest possible cost to achieve the possible goals efficiently and effectively and in their development and supporting the relevant Al-Moussawi&Al-Maryani)business environment. (2018.⁴¹

Performance Measurement

In fact, if what is being talked about cannot be measured and presented in the form of numbers, it seems that nothing is known about it, because in this case, the knowledge obtained is only a small and insignificant type of knowledge. Is. It may be an introduction to knowledge, but it has not reached the Performance (2008 ,⁴²Jian-ping)stage of science measurement refers to the set of actions and information that is done to increase the level of appropriate use of facilities and resources to achieve goals in an economical way with efficiency and effectiveness. In such a way that measuring the performance in the organizational dimension is generally the effectiveness of the functions. The meaning of effectiveness is the degree of achievement of goals and plans with the characteristics of efficiency of functions and operations. In general, the performance measurement system can be considered as a system of measuring and comparing the amount and how to achieve the optimal situation (Ashaghi Aghablag and Amini, 2016 believes that the measurement of (2010.⁴³ Kakwezi) any job process is an important matter that the measurement should be done both on normal

³⁷ Mayhew

³⁸ Kimani

³⁹ Bashuna

⁴⁰ Bolarinwa

⁴¹Al-Maryani & Al-Moussawi

⁴² Jian-ping,

⁴³ Kakwezi



processes and on individual performance. In the traditional theory, the most important purpose of measurement is to judge and evaluate the intended performance. If in modern theory, the philosophy of measurement is focused on the growth and

development and improvement of the measured capacity (Efti Dariani et al., 2006). Efti Darbani and his colleagues have explained the difference between the above two views as described in the table below

	Traditional view, modern view	Traditional view, modern view
Characteristics	Focused on judgment	Focused on growth and development
The role of the assessor	Judging and measuring performance	Performance consultant
Assessment period	the past	the future
Measurement standards	The opinion of managers and organizations	Standardization
The main goal	Control	development
Interview style after assessment	command	Conversation
consequences	Determining the most successful managers and awarding bonuses	Continuous motivation to improve performance

Measuring performance has many benefits and advantages, some of which are (Efti Dariani et al., 2006):

- 1) It determines the degree of satisfaction of customers' needs and the suitability of the provided goods and services with the needs
- 2) Specifies customers.
- 3) It helps to recognize the differences and identify the problems in the way of implementing the processes.
- 4) It ensures fact-based decision making.
- 5) It shows the places needed to improve the process.
- 6) Shows the long-term fundamental problems that have been hidden for a long time due to lack of measurement

to give

Also, they measure the performance including:
 Compilation of indicators and relevant dimensions .
 and axes and determination of their measurement unit
 Determining the weight of the indicators in terms of •
 their importance and the ceiling of the respective points
 Standardization and determining the optimal status •
 of each index
 Measuring and measuring by comparing the actual •
 performance at the end of the evaluation period with
 the desired standard in advance
 (Determined (Efti Dariani et al., 2006).

Research Background
Foreign background

In a research, Pratolo et al. (2021) examined the intervening role of operational budgeting on performance in the relationship between transformational leadership, organizational commitment and university. The present study was conducted using a questionnaire and a survey. For this purpose, a researcher-made questionnaire was used. Data analysis was done using spss software in a statistical sample of 120 people and their findings show that operational budgeting on performance creates optimal transformation in the organization and can help innovation.

Lorencius et al. (2021) investigated the implementation of operational budgeting on performance in higher education institutions in Indonesia. Their aim was to investigate the application of operational budgeting on performance in higher education institutions in Indonesia. They used the method of literature review with narrative analysis to deepen the knowledge in operational budgeting on performance. The findings showed that the implementation of operational budgeting on performance plays an important role in the realization of a quality higher education institution. Therefore, to implement performance-based operational budgeting, universities should consider management competencies, organizational commitment, reward systems, and higher education quality. Yusuf (2021) investigated the impact of local government accounting systems and operational budgeting on performance on the accountability of local government performance. The main purpose of this research was to investigate and understand the



impact of the government accounting system and operational budgeting on the performance of the Madagascar regional administration. In this research, a quantitative approach was applied to all city employees who were all involved in the financial program of the government of Madagascar. These 75 respondents were selected from 25 offices with a purposive sampling method. Data was obtained through questionnaire distribution and documentation. Data were tested using empirically derived statistical techniques that examine collinearity, heterogeneity, and covariance. They found that the accountability system of the local government has a positive and significant effect on the performance of the government. Likewise, the findings showed that operational budgeting on government performance improves government performance and accountability.

Domestic background

Kiani et al. (1400) investigated the design of the evaluation model of budgeting software on performance with the fuzzy Dimetal approach and the hierarchical analysis process. This study, by studying the literature on the subject and evaluating the software, effective criteria in the performance-based budgeting software system with a qualitative-quantitative approach in the form of descriptive-applied research and the participation of several experts in the process of determining the criteria, 11 main criteria and 46 The index was extracted. A conceptual model is presented using the fuzzy Dimetal technique and hierarchical analysis to identify, rank, the importance and effectiveness of software criteria. The obtained results indicate that the criteria of software producer, budget, security and budget reporting and performance are the most important and have the highest influence on other criteria. Therefore, in order to make optimal decisions and help managers and organizations to improve performance, special attention should be paid to these criteria.

Rostami et al. (2019) investigated the dynamic model of performance budgeting with the balanced scorecard approach. The current research was conducted with the aim of developing a dynamic performance-based budgeting model with a balanced scorecard approach in order to comprehensively and balancedly evaluate the budgetary effects in a commercial bank. This research is a descriptive research with a dynamic simulation approach and based on the two main stages of balanced scorecard implementation and dynamic simulation in a 20-year time horizon from 2010 to 2010. The results provide a dynamic model as a financial model of bank budgeting with the ability to apply any changes in deposit and facility rates,

revenues and costs and other exogenous parameters on the bank along with simulating its consequences in the time horizon and predicting balanced performance. Therefore, based on the developed model, a bank can formulate a budget based on its performance based on strategic goals and adjust its budget and manage its performance by applying possible changes and controlling its consequences.

Baba Jani and Khoda Rahmi (2013) discussed a model for establishing an operational budgeting system in the government of the Islamic Republic of Iran. After researching the theoretical literature governing the establishment of the operational budgeting system and the successful experiences of the countries that have this budgeting system and the use of indicators for the successful establishment of the operational budgeting system, questions have been asked from the experts. The opinions of the experts were evaluated using appropriate tests with the aim of obtaining a consensus for or against the indicators, and as a result, this research also expresses the fact that the paradigm governing the implementation of the operational budgeting system in the country is correct. It is not possible to establish a model for the establishment of an operational budgeting system in the government of the Islamic Republic of Iran.

Third: Methodology Research Methods

The present research is practical in terms of results or consequences. Considering that the data of the present study are collected by the subjects in a short period of time, this study is a cross-sectional study in terms of time. Paying attention to the fact that in this study the study subjects are in their natural environment and the data collection is from the subjects themselves, this research is field and quantitative.

Statistical Population

A community is a group of people, objects, or events that have at least one trait or characteristic in common. In the research, the concept of society refers to all people who are subject to generalization. In fact, society includes all the elements in which the subject of a certain research is exemplified and we would like to make inferences about it. The statistical population and geographical area of the research are all experts and financial managers of textile companies in Wasit province of Iraq.



Statistical Samples

In fact, the purpose of sampling is to infer population values based on the study of a sample of it. The size of the statistical sample was obtained according to the statistical population and Morgan's table, which is 77 people due to the limited population and also the sampling method is simple random.

Measuring Tools

Questionnaire is one of the common research tools and a direct method to obtain research data. Questionnaire is a set of questions that provides the necessary answer by considering them. This answer constitutes the data required by the researcher. Questionnaire questions can be considered a type of stimulus-response. Through the questions of the questionnaire, the knowledge, interests, attitudes and opinions of the person can be evaluated. He realized his previous experiences and learned about what he is doing now. In line with the objectives of the research, the respondents' opinions are collected through a researcher-made questionnaire. This questionnaire is based on 5 Likert scales, which includes the general information of the respondents in the first section and items to evaluate the study variables in the next section.

Questionnaire development process

In order to measure the characteristics of the study, based on the research objectives, the existing research backgrounds and standardized questionnaires whose validity and reliability have been examined and confirmed in the scientific community of different countries were selected and based on the validity of the judgment about The indicators have been decided for selection in the questionnaire. Before the final sampling, to ensure the face validity and validity of the questionnaire, the efficiency of the questionnaire, the working method and possible implementation problems, a preliminary investigation is done on a random sample on a small scale with 01% of the subjects of the statistical population. At this stage, the formal validity pre-test is checked using the opinion of the sample members about the degree of clarity of the questions or ambiguity. Also, at this stage, the validity of the questionnaire is checked with Cronbach's alpha coefficient. Therefore, if the validity and validity of the final questionnaire is confirmed in the initial study and pre-test stage, it will be prepared for implementation on the final sample in the next stage.

Validity of the questionnaire

The validity of a measurement tool is the ability of the tool to measure the characteristic that the tool is designed to measure. In other words, is the measurement method or tool effective for the intended

purpose? In fact, it means whether the desired measurement method or tool can measure the characteristic or the characteristic for which the tool is designed or not? In other words, the concept of validity answers the question of how well the measurement tool measures the characteristic. Without knowing the validity of the measurement tool, one cannot be sure of the accuracy of the data obtained from it (Seif, 2005); But in research, it is usually used to measure face validity from the point of view of experts and professors who are knowledgeable about the subject. As Sarukhani says: "face validity is the degree of agreement between experts on a matter in relation to an index or criterion" (Seif, 2008). In this research, after designing the questionnaire, the validity of the measurement tool has been confirmed by several expert professors. Also, given that the questionnaires have been used in different researches and variables have been measured, it can be claimed that the used instrument has construct or content validity (ie, the content of the questionnaires in brief) can answer the questions arising from the research) has also been.

Reliability of the questionnaire

The reliability of the questionnaire was confirmed through Cronbach's alpha test. The meaning of the end (reliability) is to what extent the selected measurement tool provides similar results in the case of repeated measurement of the variables under the same conditions. There are many different methods to determine the reliability of the measuring instrument, one of which is measuring its internal consistency. The internal consistency of the measurement tool can be measured by Cronbach's alpha coefficient. The minimum acceptable value for this coefficient should be 0.7, but values of 0.6 and even 0.55 are also acceptable. Cronbach's alpha is calculated in terms of the average internal correlation between questions that measure a concept. The closer Cronbach's alpha is to 1, or in other words, the closer the percentage of the obtained coefficient is to 100, the higher the internal consistency validity and, in other words, the .reliability

DATA ANALYSIS TOOLS

In order to collect the theoretical basis of information regarding the explanation of the literature of the research subject, the library method and documentary studies were used. One of the main methods of data collection in this research is the library method. So that the theoretical topics needed for the research were collected from related sources such as books, articles, theses, as well as from the sources available



in the databases and libraries of universities and higher education institutions, and in this research, for the theoretical part of Documentary method and survey method is used in the measurement and analysis section. For this purpose, descriptive and inferential statistics techniques have been used to categorize questionnaire responses and adjust and transform them into research variables. The statistical sample is analyzed in terms of variables such as age, gender, work experience and employment status. Inferential statistics is that part of statistics that deals with the estimation of hypothesis tests regarding the

parameters of the society from the sample. The inferences made from the sample cannot be certain and these inferences are probabilistic. Therefore, the basics of probability theory should be used in expressing them. In fact, the ultimate goal of inferential statistics is to obtain the characteristics of the society, in order to analyze research data and statistical inference, various analyzes have been used. In this research, SPSS24 statistical software was used for data analysis, which uses descriptive and inferential statistical methods.

Fourth

Research data analysis

Descriptive findings of the research

Table 1-4 shows the number of questionnaires distributed among the experts studied in the statistical community.

Table (1-4): Distribution of study sample forms to textile factory experts

line	organization level	Number of forms submitted	Number of answered forms	Percentage
1	financial manager	7	7	%9
2	operational manager	8	8	%10
3	Textile expert	62	62	%81
Total		Total	77	77

As shown in Table 1-4, 9% of the participants were financial managers. The number of 10% people, i.e. 8 people, were operational managers, and textile experts were the most participants in the surveys. It is natural that most of the people are textile experts because in the textile factory most of the employees are under operational managers and financial managers.

Validity of the questionnaire

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. Checking the content validity of the tool is one of the most important parts of evaluating the validity of a tool. The purpose of this evaluation is to answer the question whether the content of the tool is capable of measuring the defined goal or not. . For this purpose, the research questionnaire was given to a group of respected professors of the group and the content validity of the research questionnaire was confirmed by them. In the following, construct validity is studied by confirmatory factor analysis (CFA) and diagnostic validity using average variance extracted (AVE)

Confirmatory factor analysis (CFA) shows the alignment of questionnaire questions to measure related concepts. The results related to this analysis have been obtained by examining the structural equations of the research using the (PLS) method, in which sampling has been done using the open bootstrap method. 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. which can be judged based on the t-statistics.



This statistic 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 resampling in the bootstrap method = the degree of freedom of the T statistic
 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 question in the analysis process reduces the credibility required for the results, and the relevant question should be removed from the research process. On the other hand, the presence of some questions with a lower factor load may cause the level of indicators such as AVE or CR to drop below the usual standard. In this regard, question 7 of the budget planning questionnaire, question 4 of the amount of budget advice; 4 questions are budget control and 7 questions are related to the financial performance of the budget.

Reliability of the questionnaire

Reliability refers to the ability of a measuring device to maintain its stability over time. Composite reliability is a criterion for assessing the internal fit of the model and can be calculated based on the degree of compatibility of the questions related to measuring each factor. This type of reliability is very similar to convergent reliability and the same parameters of convergent validity are used to calculate composite reliability. In simple terms; The meaning of reliability is 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. The reliability of the research measurement tool has also been checked by calculating the Cronbach's alpha coefficient and the combined reliability coefficient (CR)

Table (5-3): Cronbach's alpha coefficient values of each of the research components

The title of the component	Cronbach's alpha coefficients
Financial performance	0/755
Budget planning	0/782
Budget control	0/621
The amount of budget participation	0/689

Table (6-3): Examining the combined reliability coefficient values for each of the research components

The title of the component	Composite Reliability Coefficient (CR)	Acceptable level
Financial performance	0/827	0,6
Budget planning	0/844	0,6
Budget control	0/765	0,6
The amount of budget participation	0/811	0,6

To calculate composite reliability in pls software, you must use the composite reliability formula shown in the above figure. The principles of composite reliability calculation in PLS software and partial least squares technique are also fixed, but unlike Lisrel, this software obtains the CR value and you don't need to calculate it by hand. To calculate composite reliability in PLS software, just refer to the output of this software. CR stands for Composite Reliability. Convergent validity exists when CR is greater than 0.7. Also, CR must be greater than AVE. In this case, any convergent validity condition will exist. In short, we have:

CR > 0.7
 CR > AVE
 AVE > 0.5

Composite reliability can be easily calculated by using factor loadings. Examining the results of Tables 3-5 and 3-6 shows that the size of Cronbach's alpha coefficients and composite reliability for all components are greater than their acceptable level, so it can be concluded that the constructs of the questionnaire have good reliability.

Descriptive findings of quantitative research variables



Table (5-4): Statistical indicators of quantitative components related to the main components of the research

	Budget planning	Budget participation	Budget control	Financial performance
number of people	77	77	77	77
At least	1/57	1/00	1/50	2/14
Maximum	4/71	5/00	4/75	4/71
Average	3/6419	3/7468	3/2695	3/7013
standard deviation	0/55018	0/60221	0/56599	0/44528
crookedness	-0/946	-1/643	0/327	-0/483
Elongation	2/390	5/634	1/516	1/412

All four variables of the level of budget planning, budget performance, budget control and financial performance are scaled based on the average answers to questions with grades 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 four variables is more than the middle limit of 3.

Inferential findings of the research

Investigating the normality of the probability - distribution of quantitative research variables using the Kolmogorov-Smirnov test:

Considering that the quantitative variables of the research are scaled by calculating the average of questions with scores from 1 to 5, therefore, the most appropriate probability distribution for these variables

is the normal distribution, and the goodness of fit of this distribution to these variables has been checked using the Kolmogorov-Smirnov test. This test examines the following hypotheses

The probability distribution of the variable is normal:
 null hypothesis

The probability distribution of the variable is not normal: the opposite hypothesis

If the probability value obtained from the Kolmogorov-Smirnov test 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.

Table (6-4): The results of the Kolmogorov-Smirnov test to check the normality of the possible distribution of the research variables.

The title of the component	Z statistics Kolmogorov-Smirnov	Normal probability value Being a variable distribution	Test results
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The title of the component	Z statistics Kolmogorov-Smirnov	Normal probability value Being a variable distribution	Test results
Budget planning	0/202	/000	The distribution of the variable is not normal.
Budget participation	0/229	/000	The distribution of the variable is not normal.
Budget control	0/202	/000	The distribution of the variable is not normal.
Financial performance	0/139	/00\	The distribution of the variable is not normal.

Testing research hypotheses

The first hypothesis: There is a positive and significant relationship between budget planning and the performance of textile workshop in Wasit province .of Iraq

According to the results of Table 10-4, the t-statistic of the effect of the budget planning variable on financial performance is equal to 694.2 and greater than 1.98, so this hypothesis cannot be rejected at the level of the probability of type 1 error of 0.05. Therefore, a significant relationship was found between budget .planning and financial performance

The second hypothesis: between the amount of budget participation on the performance of textile workshop in Wasit province of Iraq. There is a positive and significant relationship.

According to the results of Table 10-4, the t-statistic of the variable effect of budget participation on financial performance is equal to 3.051 and greater than 1.98. Therefore, at the level of probability of type 1 error of 0.05, this assumption is not rejected and the relationship between participation The budget and financial performance were assumed to be significant,

so the second hypothesis of the research is not .rejected

The third hypothesis: There is a positive and significant relationship between budget control and the performance of textile workshops in Wasit Province, Iraq.

According to the results of Table 10-4, the t-statistic of the effect of budget control on financial performance is equal to 908.2 and greater than 1.98, so this hypothesis cannot be rejected at the level of probability of type 1 error of 0.05. And it can be assumed that the relationship between budget control and financial performance is significant, so the third hypothesis of the research is not rejected
 Main hypothesis: There is a significant positive relationship between operational budgeting and the performance of textile workshop in Wasit province of Iraq.

According to the significance of the sub-hypotheses, the main hypothesis is confirmed at the error level of 0.5.

Table (12-4): The results of the research hypotheses test in an overview

The title of the hypothesis	direction of relationship	The result of the hypothesis test
Main hypothesis: There is a positive and significant relationship between operational budgeting and the performance of textile workshop in Wasit province of Iraq.	+	Confirmed
The first hypothesis: There is a positive and significant relationship between budget planning and the performance of textile workshop in Wasit province of Iraq.	+	Confirmed
The second hypothesis: There is a positive and significant relationship between the contribution of the budget on the performance of the textile workshop in Wasit province of Iraq.	+	Confirmed
The third hypothesis: There is a positive and	+	Confirmed



significant relationship between budget control and the performance of textile workshops in Wasit Province, Iraq.		
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Analysis of research objectives

Table (13-4): The results of the analysis of research objectives in an overview

Research purposes	The result of the analysis of the research objective
Main objective: the relationship between planning, participation and budget control and financial performance	There is a significant relationship between planning, participation and budget control and financial performance.
The first sub-objective: the relationship between budget planning and financial performance	Budget planning has a significant effect on the financial performance of the textile factory.
The second sub-goal: the relationship between budget participation and financial performance	Budget participation has a significant effect on the financial performance of the textile factory.
The third sub-objective: the relationship between budget control and financial performance	Budget control has a significant effect on the financial performance of the textile factory.

Analysis of research objectives

Table (13-4): The results of the analysis of research objectives in an overview

Research purposes	The result of the analysis of the research objective
Main objective: the relationship between planning, participation and budget control and financial performance	There is a significant relationship between planning, participation and budget control and financial performance.
The first sub-objective: the relationship between budget planning and financial performance	Budget planning has a significant effect on the financial performance of the textile factory.
The second sub-goal: the relationship between budget participation and financial performance	Budget participation has a significant effect on the financial performance of the textile factory.
The third sub-objective: the relationship between budget control and financial performance	Budget control has a significant effect on the financial performance of the textile factory.

FIFTH CONCLUSION AND SUGGESTIONS CONCLUSION

Budgeting is considered one of the financial systems that without its reform there is no hope for long-term reform. Every organization at every level has specific and predefined goals, and the achievement of those goals requires correct planning and implementation. It requires optimal and appropriate distribution of resources and their control. Managers in the field of production are thinking about budgeting in different departments of the relevant units so that they can maximize their performance by allocating a planned budget to each unit and by satisfying the needs of customers, they can have a positive impact on the financial performance of the group. The statistical

population of the study includes the employees of a textile company in Iraq. The size of the statistical sample is 77. In this research, a standard questionnaire with the opinion of experts has been used to collect information. Data analysis was done using spss and pls. In the following, we discuss the results of the assumptions.

The first hypothesis stated that there is a positive and significant relationship between budget planning and the performance of textile workshop in Wasit province of Iraq. According to the results of Table 10-4, the t-statistic of the effect of the budget planning variable on financial performance is equal to 694.2 and greater than 1.98, so this hypothesis cannot be rejected at the level of the probability of type 1 error of 0.05. Therefore, a significant relationship was found



between budget planning and financial performance. The results of the research are consistent with the research results of Pratolo et al. (2021) because in a research they examined the intervening role of operational budgeting on performance in the relationship between transformational leadership, organizational commitment and the university, and their findings show that operational budgeting on performance It causes optimal transformation in the organization and can help innovation

The second hypothesis stated that between the amount of budget participation on the performance of textile workshop in Wasit province of Iraq. There is a positive and significant relationship. According to the results of Table 10-4, the t-statistic of the effect of the variable amount of budget participation on financial performance is equal to 3.051 and greater than 1.98, therefore, at the level of the probability of type 1 error of 0.05, this assumption is not rejected, and the relationship between participation He assumed the budget and financial performance to be significant, so the second hypothesis of the research was confirmed. Also, the results of this hypothesis are consistent with the results of the research of Lorencius et al. (2021) because they examined the implementation of operational budgeting on performance in higher education institutions in Indonesia and the findings showed that the implementation of operational budgeting on performance plays an important role in the realization of an educational institution. Excellent quality. Therefore, to implement performance-based operational budgeting, universities should consider management competencies, organizational commitment, reward systems, and higher education quality.

The third hypothesis of the research stated that there is a positive and significant relationship between budget control and the performance of textile workshop in Wasit province of Iraq. According to the results of Table 10-4, the t-statistic of the effect of budget control on financial performance is equal to 908.2 and greater than 1.98, so this hypothesis cannot be rejected at the level of probability of type 1 error of 0.05. And it can be assumed that the relationship between budget control and financial performance is significant, so the second hypothesis of the research is not rejected. Also, the results of the research are consistent with the results of Ashlaghi and Amirkhani's study (2015) because they investigated the requirements and harms of implementing budgeting on performance in Tehran Municipality. They stated that it is very important to implement methods such as

performance-based budgeting that achieves savings and productivity in the best possible way in organizations such as municipalities. The main problem of this research is to investigate the requirements and harms of implementing performance-based budgeting in Tehran Municipality.

LIMITATIONS OF THE RESEARCH

Among the limitations of the research, the following can be mentioned:

- 1) Considering that the sampling method was random and those who participated in the research were people who had the motivation and desire to do this work, caution should be observed in generalizing the results.
- 2) The generalization of the results to other statistical population should be done with caution.
- 3) The degree of confidence in the usual method, that is, data based on self-report questionnaires for measuring variables; Because in such a way, behavioral manifestations will be effective in the results of the research.
- 4) Other limitations of the current research are incorrect or wrong understanding of the questionnaire by the respondents or the shallowness of the answers given by the respondents.

PRACTICAL SUGGESTIONS

The findings show that operating budget (budget planning, participation rate, budget control) has a positive effect on the performance of textile companies. Therefore, operational budgeting can be implemented for other textile companies as well. Therefore, the following suggestions are made:

- 1) Investigating strategies to promote acceptance for more effective implementation of budgeting planning in operational planning
- 2) It is suggested that a study be investigated as ways to improve or remove the barriers of activity-based pricing and its role in budget control and financial performance.
- 3) Assess the responsiveness of the company's accrual budget participation
- 4) Determine the role of accountants' expertise in the success of budget planning and its moderating role on financial performance.
- 5) It is suggested to investigate the role of operating budget on the financial leverage of Iraqi textile companies.
- 6) Considering the positive impact of budget planning, budget participation and budget control



on financial performance, it is suggested that the share of operating budget in determining the efficiency and profitability of textile companies' assets should also be investigated.

- 7) Considering the determining role of planning, participation and control of the budget on financial performance, it is suggested to examine its role on the management of raw material inventory of the textile company.
- 8) Nowadays, profit sustainability studies have become important. Profit sustainability is directly related to financial performance; Based on the positive results of the effectiveness of financial performance from budget planning and its control, it is suggested to investigate and analyze the role of operating budget (including budget planning, budget participation and budget control) on the sustainability of profit.

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