



# METHODS OF USING MANAGEMENT ACCOUNTING AND THEIR IMPACT ON INCREASING INVESTORS' CONFIDENCE IN IRAQI JOINT STOCK COMPANIES

Abbas Fadel Chiyad

abbasfchiyad@sa-uc.edu.iq

Lecturer, Accounting Department,

Shatt Al-Arab University College, Basra, Iraq

Article history:	Abstract:
<b>Received:</b> 30 <sup>th</sup> November 2025 <b>Accepted:</b> 28 <sup>th</sup> December 2025	<p>This article aims to clarify the methods and approaches used by management accounting and their impact on the decisions of investors in Iraqi joint stock companies and the extent of financial and accounting disclosure by those companies of accounting information in their financial lists Also, the extent of the commitment of the joint stock companies to apply the budgets whether they are planning balances or capital balances, use of scientific rules and bases, follow-up and control of their results through negative deviations or positive deviations between the planning budgets and the actual results related to profits, revenues and expenses, and indicate the reasons for them by analyzing the results of the accounting system and evaluating performance.</p> <p>This article aims to clarify the methods and approaches used by management accounting and their impact on the decisions of investors in Iraqi joint stock companies and the extent of financial and accounting disclosure by those companies of accounting information in their financial lists Also, the extent of the commitment of the joint stock companies to apply the budgets whether they are planning balances or capital balances, use of scientific rules and bases, follow-up and control of their results through negative deviations or positive deviations between the planning budgets and the actual results related to profits, revenues and expenses, and indicate the reasons for them by analyzing the results of the accounting system and evaluating performance.</p>

**Keywords:** management accounting, joint stock companies, planning budgets, financial statements, deviations, performance appraisal.

## INTRODUCTION:

Enterprises face many rapid variables and technological advances, especially in modern means of communication, Internet uses and computer. and thus those changes have affected management's methods of use to collect, provide accounting and management information and predict the future, Hence the idea of administrative accounting as a science of planning, organization, oversight and evaluation of the performance of these institutions and that the use of management accounting methods in shareholders has helped them to reduce the risk of price fluctuations as well as fluctuations in production costs and to control those fluctuations in the numbers of planning and flexible balances that always increase investors' confidence and assurance of their finances as a result of considerable competition in domestic and global markets.

Management accounting is the basis for the science of financial and administrative accounting in the preparation, analysis, compilation, forecasting and availability of future financial information to all internal and external parties (Juma and others, 2016:4).

The present study is a literary article aimed at identifying the concept of management accounting and its importance to users and investors with the financial information contained in the planning and investment budgets and its role in rationalizing, improving and making the right decisions by current and prospective investors through the following axes:

**Axis One: Management Accounting (its origin, concept, definition).**

**Axis Two: Objectives and characteristics of management accounting.**

**Axis Three: Functions of management accounting.**

**Axis Four: Planning budgets (definition, importance, objectives, types, principles and preparation stages).**

**Axis Five: The nature of management information.**

**Axis Six: Management accounting and its relationship to financial accounting.**

**The first axis: Management accounting (its origin, importance, definition).**



The complexity of planning, regulation and control processes in large-scale, multi-commodity and multi-product economic enterprises and hence the multiplicity of sound decision-making as a result of the expansion of activities within those enterprises. In view of recent developments, technological techniques and the emergence of the computer, the need to use modern methods and methods to enable the management of economic enterprises to control and verify the efficient, effective and economic use of available financial and human resources in achieving those institutions' objectives at minimal costs and expenses to keep pace with recent developments and Labour market competition and ensure business continuity (Al-Haris, 2014:28).

As a result, the concept of management accounting, which is one of the financial accounting branches and which is the main tool for project management, has emerged. Its mission is to provide accounting and financial information for the purposes of organizing, planning and forecasting the future in order to serve the objectives of economic institutions, making and analyzing good decisions and knowing deviations by preparing planning budgets (Atwi, 2018:16). Several definitions of administrative accounting include an accounting information system that essentially serves the management of the enterprise to include planning, organization, oversight, auditing, analysis and provision of financial information necessary to meet the department's needs for the purpose of achieving objectives and making rational decisions for current and future financial investments (CIMA, 2018:45). Management accounting has also been defined as that branch of accounting that always seeks to provide those responsible for managing economic companies with information that helps management in making sound decisions and predicting the future by preparing planning and flexible budgets (Hussein, 2017:106).

It is also known that it is a system for collecting and analyzing data for the purpose of producing information of a quantitative financial or non-financial nature such as investment balances for the purpose of submitting it to senior levels of management to make the decisions necessary to achieve the goals (Nawaf, 2021:9). Since the science of management accounting was not isolated from the rest of the science in terms of recent developments, the use of activity-based accounting and the preparation of budgets applied in the industry led to a higher level of development in the manufacturing process and an increase in the level of global technology and technology of machinery and equipment used in many service and industry institutions. This has had a significant and accelerated impact on the accounting, financial and administrative information used by the Department, This has increased quality in the delivery of products and services and increased the competitive advantage of those products and services provided by economic institutions in domestic and global markets. These companies are able to allocate indirect industrial costs to commodity or service products in a number of ways, including unilateral distribution method, direct distribution method, downward distribution method and other methods. Thus, the cost of producing one unit of goods or service provided to customers can be calculated more accurately, contributing to the development of product price policies and increasing profits (Darwish, 2019:12).

### **The second axis: Objectives and characteristics of management accounting.**

The importance of management accounting science is that it is an accounting information system that collects, stores and analyses basic information or financial statements generated from other subsidiary information systems in economic or financial institutions in order to produce quantitative accounting data and information, whether financial or not. and accounting data and information are provided to senior management for use in the planning, management, oversight and auditing process of planning and budgeting for senior management (Nawaf, 2012:19). Management accounting as a science includes a set of measurement, financial evaluation and oversight tools aimed at improving the overall level of work and the financial level of the economic institution in particular. This depends on the books, records and accounting information system available to the economic establishment, which includes fixed and current asset values, income and expenses, the financial position of the enterprise and other company statements.

Management accountability plays an important role in identifying diverse alternatives to an enterprise to achieve its own goals, and selecting the best alternative to assist management in planning for future goals. Management accounting to achieve this goal uses budgets, statistics, financial analysis, oversight and other process research tools. Management accounting is therefore concerned with providing financial and non-financial information and always focusing on individual parts rather than on the economic enterprise as a whole to assist management in making a set of decisions that serve the organization without adhering to International Accounting Principles and Standards (Al-Jabouri, 215:2020). The organization's administrative accountant works on budgets that include the identification of future quantities and values, which are prepared jointly by several departments to encourage workers within the organization to innovate and work towards the application of those future requirements in an integrated manner as they are involved in their design. The balances include each division of the organization separately, as well as all sections of the enterprise as a whole. Management accounting contributes to important and necessary decision-making by providing managers with private information, which is not only codified in the books and accounting records, but also available outside of the organization's books and records.



One of the features of management accounting is that it is directed to serve managers within the company, as it focuses on preparing reports for management. The most important feature of management accounting is measurement and communication. Measurement includes measuring future values in addition to actual values, and it is a monetary and non-monetary measurement. As for communicating information, it is done to management within the company or institution (Al-Fadl, 2015: 153).

The main objective of management accounting is to serve management in carrying out its various functions of planning, decision-making and control within the company. It also serves the various administrative levels within the institution and its services may extend to other beneficiaries outside the institution, as it provides historical information and information about the future, as well as information about the sub-units within the institution. Therefore, management accounting is considered important and necessary, especially when the management needs to make a specific decision at an appropriate time, with quick information from the management accountant within the institution, as it facilitates the management of the institution and works to organize it with ease and simplicity. Management accounting is almost the most important component of the information system within the facility. (Salama, 2024: 87).

**There are several objectives and characteristics of administrative accounting (Ismail, 2021:34):**

**First:** Providing periodic and interim reports on performance evaluation and the extent of management's commitment to implementing the established plans and compare it with the actual activity and what has already been accomplished.

**Second:** Addressing any deviations that may occur between what was planned and what was actually done in terms of expenditures, revenues and Profits, and detection of weaknesses and correct them.

**Third:** Management accounting relies on statistical and mathematical methods in planning and control processes and translates them into a quantitative form, which helps management achieve objectives by establishing estimated equations for the total activities of companies and their departments.

**Fourth:** Assesses the company's performance and competitive position in the domestic and global markets to ensure the continuity of the company by achieving long-term competitive advantage and stability.

**Fifth:** Assisting management managers with future policymaking, planning, management and follow-up by providing the necessary information needed by the organization's management in making its own rational decisions.

**Sixth:** Management accounting always evaluates the performance and motivation of employees in all departments and workshops in order to serve the established objectives and at the lowest possible cost.

**The third Axis: What is administrative accounting and its functions.**

Management accounting is the process of managing financial information on the operational aspects of the business. It is critical that the company has a management accounting system and accurate and relevant reports so that the enterprise can respond and make decisions based on actual financial measures. What management accounting, functions and entrepreneurial relevance are. (Fekrait.com,2023).

Management accounting roles and functions can vary from organization to organization, and the main functions of management accounting are financial analysis and interpretation. Management accounting is responsible for analyzing and extracting value from key financial information, calculating the cost of goods sold and other expenses, preparing periodic financial statements, and measuring business units' performance over time. Management accounting transforms financial and technical insights into easy-to-digest and easy-to-understand coordination. In this way, non-financial managers can determine the extent to which some information affects their departments, and administrative accountants must also advise on the potential financial implications of specific business decisions (Sabri, 2014:56).

**Financial stability and budgeting:** Management accounting works alongside financial managers and other business leaders to maintain the financial stability of the organization, allocates budgets and oversees how funds are used, and management accounting helps plan future operations by anticipating cash flows, and planning capital expenditures to replace assets being used. Administrative accounting can also help oversee junior accountants and accountants dealing with core accounting functions, while administrative accountants also create, implement and monitor compliance with financial regulations and corporate governance procedures to minimize potential risks. (Dahir, 2016:129).

**Assistance in planning and decision-making:** Management accounting assists the Organization in developing better plans for future activities, providing all financial and non-financial statements to the Department on a regular basis, and managers with all this information can better analyses and anticipate what enables them to formulate appropriate plans, Effective decision-making is a key role played by management accounting, where all financial information available within the organization is collected and analyzed and presented in streamlined charts, tables or charts, and management gets a better understanding of the organization's affairs and is able to make right decisions in a timely manner. (Marai, 2018: 54).

**Strategic management and identification of early signs of problems;** Based on the information provided in management accounting, management can make decisions about the continuation of a product or modify the sales strategy, and since management accounting is not regulated by any law, management can identify areas that require further analysis and investigation and thus develop strategies, Management accounting can therefore determine



whether the product does not perform well, as early as accounts are presented at regular intervals, and this will help overcome limitations early on and avoid future losses, Management accounting data is vital for identifying opportunities to reduce costs, improve efficiency and increase profitability. By analyzing the cost of each business, owners and managers can make informed decisions about how to allocate resources and improve processes. (Marai, 2018: 64).

**Forecasting cash flows and assisting in procurement decisions:** Estimating the impact of cash flows on businesses is essential. Reflecting on the costs to be incurred by companies in the future and where their revenues will come from can help the company take its next steps. In this regard, management accounting includes the creation of budgets and trend charts used by the manager to determine how funds and resources are allocated to generate expected revenue growth, Management accounting insights on cost and availability of production are critical factors in purchasing options and data in management accounting enables decision-making at the operational and strategic levels, Strategic decision-making is the process of choosing the best course of action to achieve the goals and objectives of action and management accounting plays a critical role in this process, providing information on the company's financial performance decision-making ", which is essential for identifying opportunities and threats, assessing choices and making decisions (Issa, 2013:76).

In the opinion of the author of the article on the above, administrative accounting always provides useful information to different functional authorities, and administrative accountants are not limited to their statements by the organizations' financial information; They also use other sources such as surveys, engineering records, statistical collections, etc., thus arguably the management accounting presents the company's complete financial information to managers and other internal parties of the enterprise.

#### **The fourth Axis: Planning budgets (definition, relevance, objectives, types, principles and stages of preparation).**

##### **Definition of planning budget:**

Planning budgeting is one of the most important methods used by joint-stock companies to achieve a set of strategic objectives set by these companies, resulting in the optimal use of human, financial, and mechanical resources available to companies. The planning budget is defined as a financial plan or programmed of future work, the aim of which is to translate the special estimates and programming of expected economic activities within a period of time, which may be a financial year within the limits of the human, financial and financial resources available to the company so that through the outputs of the accounting and financial system the best results and the least quantitative and digital inputs are always a measure of oversight and basis for performance evaluation (Carrison & Noreen, 2018).

Others have also identified it as a financial plan or method whereby the productivity of economic companies as a whole and their subsections is assessed over a future period in the form of a financial picture and allocation of the necessary funds to obtain a range of services to achieve the objectives of the administration (Abu Nassar, 2019:34).

Hijazi defined it as a quantitative and financial term for obtaining certain services such as financial resources and other resources during a given period of time in order to ensure the achievement of corporate objectives. Budgets are always a measure of oversight and follow-up and to identify deviations between what is planned and what is actual and to address those deviations and then evaluate companies' performance (Hijazi, 2015:121).

##### **The importance and objectives of planning budgets:**

Budgets are a tool or means of planning and forecasting the future of what is actually the performance of companies by preparing future plans for all activities and divisions of productive and service companies from sales, production and procurement of raw materials and cash balances covering those different activities Budgeting is therefore a tool for coordinating and linking corporate divisions and distributing financial and non-financial resources and allocations to various uses and costs (Issa, 56:2017).

Hornrgren believes that the importance of budgets is limited to coordination, coherence and balance, primarily between the multiple aspects of economic activities to achieve the goals fully and to obtain a competitive advantage in the economic sector or the economic environment in which the company operates. The balances system consistently aligns planning and implementation through estimated summaries to identify and oversee future goals and strategies and evaluate performance (Tarawneh, 2015:45).

The purpose of preparing budgets in their various names is to assist the Department in achieving a set of strategic objectives and is always a tool for future planning and teamwork to prepare and coordinate future plans for the implementation of those budgets in the light of the Department's financial, human and investment resources to achieve the Department's expectations in the near or long future, and Quantification of resources, hours of work, operation and multiple products with costs and expected revenues by allocating and controlling responsibilities and powers and thus identifying and addressing deviations Budgets are therefore always comprehensive and a tool for coordinating and controlling all productive or service activities that serve productive, marketing, administrative and capital processes to ensure the continuity of the budget implementation process more economically and effectively, The budget is always



written or on the image of actual electronic software and its implementation requires companies to provide a range of means of communication between all levels of administration (Marai, 2016:72)).

**Types of budgets and stages of their preparation:**

Planning budgets are considered an advanced stage of the planning process carried out by company administrations, and their purpose is to achieve multiple goals depending on different circumstances and factors (Marai, 2016: 86).

**First:** short-term budgets. These budgets, which are prepared by the Department over a short period of time, are intended to cover the company's activity for a future financial year, including expenditures, revenues, resources used, oversight and performance appraisal during that period.

**Second:** Long-term budgets. These are budgets that can be prepared and implemented for more than one upcoming fiscal year and always include financial estimates and long-term investments based on management's previous experience and expertise (Al-Alawin, 2016: 22).

**third:** Ongoing budgets. Continuous budgets depend on prior and ongoing planning and the company's management has sufficient time to renew future planning whenever a certain period of time of the budget ends and renews it another while continuing to cover that budget for the various activities of the company so that the return from this budget is always more than the costs (Abu Nassar, 2019:315).

**The fifth Axis: The nature of administrative information.**

It is important to distinguish between financial statements, financial information and knowledge, in order to identify the inputs and outputs of the accounting information system and the subsequent triggering of certain behavioral motivations by decision makers from both within and outside the company. Data: the raw material on which the accounting information system is based as an essential input into the production of information, consisting of events and transactions associated with the various activities of the enterprise that may be expressed in a monetary or descriptive form. Examples of events and transactions expressed in monetary form include those related to sale and purchase, for example, while those expressed in descriptive form include the negative and positive effects of the enterprise's exercise of its activity within the community, such as environmental pollution, recreational activities, etc. As for information: it is the result of data processing, and is considered the main output of accounting information systems. Its form, content, and degree of detail differ according to the purpose for which it will be used. Accordingly, it can be defined as: (a measure of the value of a specific message to a specific decision-maker in a specific situation, or it is knowledge derived from analyzing and arranging data. It can also be viewed as a means of reducing the degree of uncertainty among decision-makers) (Al-Rizq, 2017: 182).

**The sixth Axis: Administrative accounting and its relationship to financial accounting:**

In fact, there are some similarities between financial and administrative accounting, but the differences between them outweigh this, and the similarities between the accounting (financial and administrative) models are summarized as follows: (Noordin, 2015:78).

- 1- Each represents an accounting branch in the overall sense of accounting science.
- 2- They are concerned with the analysis and presentation of accounting data and information.
- 3- Each uses numerical language and works to measure and translate events in a quantitative or financial form.

**Differences can be identified by:**

De.	characteristics	financial accounting	management accounting
1	Theories and principles governing accounting work	Generally accepted accounting principles	Theory of administrative decisions and accounting standards for expenditure, income and cash inflows of the company
2	Objectives or accounting cycle	Measurement, analysis, registration, classification, summarization and preparation of final financial reports that explain the outcome of the activity, the list of financial position and the disclosure of the company's cash flows.	Provide data and information needed for planning, oversight, performance assessment and important decision-making.
3	Method of collecting primary data.	Recording financial transactions in the general	Collecting historical, current and future data and



		<b>journal and posting them to the general ledger</b>	<b>converting them into useful information for making future decisions</b>
<b>4</b>	<b>Degree of reliability in the truthfulness of financial information</b>	<b>Information reflects actual (objective) reality and impartiality</b>	<b>Estimated information in the planning process and actual for the purpose of comparison and identification of deviations</b>
<b>5</b>	<b>Forms of reports issued by the company to users</b>	<b>Trading Account, Profits and Losses, Balance Sheet, Cash Flow Statement, Equity Change Statement, Management Report, Certified Controller's Report</b>	<b>Flexible and planning budgets, cost reports, performance evaluation reports</b>
<b>6</b>	<b>Reporting time period</b>	<b>Historical reports on an annual, semi-annual or quarterly basis</b>	<b>Reports always cover a future period of time.</b>
<b>7</b>	<b>Beneficiary of reports</b>	<b>Internal and external users</b>	<b>Internal users, especially the company's senior management</b>

**Table prepared by the author of the article**

**Characteristics of management accounting reports:**

**The characteristics of management accounting reports that distinguish them from other reports can be determined by: (Abdel Fattah, 2020:66).**

- 1- They are internal reports that are prepared for internal use in the facility and these reports serve as channels of communication in which information applies within different departments and departments at the same administrative level in the organizational structure, On the other hand, these reports represent an important requirement for delegation of authority and distribution of competencies. and the subsequent assumption of responsibilities, whereby the extent to which subordinates adhere to established policies and the achievement of objectives can be identified.
- 2- They are more specific than external reports, since only a limited number of individuals use them, thus focusing on their content's suitability to the needs of the person to whom they are submitted, because not being convinced of their contents loses their desired usefulness and relevance.
- 3- They are reports of specific use with the Director's information to address, solve problems and make specific decisions.
- 4- They contain more detailed information than external reports, containing data and information disaggregated by the enterprise's main cost and function components, products and sections, as well as financial and non-financial data and information planned and actual.
- 5- They are periodic and regular reports that may be daily, weekly or monthly according to the level of administration to which they are submitted, and the longer the level of management is covered.

According to the author of the article, the reason for the emergence of management accounting as a result of the significant development of modern information technology and the expansion of economic and financial projects. The main objective of management accounting is to serve internal users, especially management of companies, to meet the management's needs for financial information, provide progress reports and prepare future budgets by collecting, analysing and disaggregating data and information on the various aspects of the company's normal activity, monitoring and supervision, and thus evaluating performance, identifying deviations and finding solutions to them.

**CONCLUSIONS:**

This article aims to learn about the role of management accounting methods and how to increase shareholders' investment in joint stock companies. According to theoretical analyses, the literary article has reached several results, notably:

- 1- The majority of joint stock companies operating in the Iraqi securities market have awareness and awareness about modern methods of administrative accounting, especially planning budgets, as a good way to control the normal activity of companies.



- 2- Management accounting always provides quantitative and non-quantitative information for use in planning budgets in a way that ensures profitability by comparing what is planned with what is actual to identify and address deviations, and work to benefit from these deviations in the future.
- 3- Planning budgets always help joint-stock company management plan the process of obtaining expected revenues at a lower cost and reducing future costs by planning sales operations.
- 4- The application of management accounting methods of planning budgets, which are a very important part of the basis of each company's production process whatever its economic environment.
- 5- The increase in the confidence of current and prospective investors depends on the increase in the volume of cash inflows and the prices of traded shares and on profitability. This is what is provided by good flexible budgets for each of the company's activities, whether it be the balance of sales, production, purchases of materials or cash balances.

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