

جمهورية العراق  
وزارة المالية  
دائرة الموازنة  
قسم اعداد الموازنة الجارية

استمارات تقديرات الموازنة الجارية  
لسنة ٢٠٠٢

وزارة : التعليم العالي والبحث العلمي  
دائرة : جامعة بغداد

## **Abstract**

The basic role of accounting is related to providing information concerning organizations whether they are profitable organizations which aim at achieving income in the form of profits, or unprofitable organizations. Thus these organizations are of different purposes and legal forms require information systems which provide the needed data and useful information for different purposes and managerial jobs.

Cost accounting is a branch of accounting information system which offers information for various managerial purposes. Therefore the governmental units need this information as it encounters an increase in expenditure on services; in addition, there is scarcity in these resources which requires the availability of tools that help in rationalizing using such resources.

Cost accounting information is rarely considered by government units carefully. Consequently, cost accounting information is neglected in planning of general budget of the state, certifying results of implementation and finally calculating services costs that government units offer as larger part of government expenditure is specified to offering assistance and paying expenses. This requires a system of cost accounting capable of providing necessary information for these purposes. This can be done by adopting novel procedures in specifying costs. One of these procedures is Integrated Cost Management System which is considered one of the modern techniques that depends on analyzing activities to their basic and sub components and specifying cost drivers represented by the factors that affect increase and reduction of cost. The system should provide the needed data and

information which are used to prepare more precise and inclusive estimations for all budget items on the basis of cost center in the form of performance balance program.

The principle aim of this study is to show the important role of cost accounting information in planning of the general budget of the state and this is done through the practical application in one of the government units. To achieve this aim, the researcher has divided the study into five chapters:

The first chapter handles previous studies and research methodologies according to two sections; the first, previous studies and the second research methodology.

The second chapter is related to the theoretical background of cost accounting in governmental units. This chapter is divided into two sections; the first shows the role and importance of accounting information in decision – making while the second section is related the costs accounting and its role in budget planning and monitoring expenditures.

The third chapter is related to governmental accounting and analyzing service costs. The chapter is of two sections: the first studies the idealistic and historical spectrum for governmental budgets and cost accounting. The second is related to determine the costs and expenditure analyzing in the planning of the general state budget.

The fourth chapter is concerned with testing research assumptions “hypotheses” through application in Administration and Economy College / Baghdad University. The researcher has used the direct practical application method in two sections; the first is concerned with studying and analyzing the dominant traditional method in preparing the general budget in the college. The results show that the college has not depended on the principles and rules of cost accounting in planning, monitoring and implementation because the planning is done

centrally by the university using previous year's evaluations and increased according to certain rates. In the second section, integrated cost administration system is applied through testing on higher studies program in the college by preparing a budget for this program. The obtained results show the effectiveness of the method used in planning of general budgeting of the state.

The fifth chapter is related with the demonstration of important results and recommendations obtained from the practical and theoretical studies through two sections; the first is related to important results while the second is related to suggested recommendations.