

Al-Mustansiryah University
College of Administration & Economics
Accountancy Department

**Role of Cost Administration Techniques in
performance Evaluation of the Non-profit
Governmental Organaizations**

(Applied Study in Dr. Kamal Al-Samarace Hospital)

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Abstract

The importance of this study rises from the economic, social and cultural significance of the medical services and its importance in developing and sustaining the services level in the hospitals by the optimal using of the human & fiscal resources, so the performance evaluation process has taken a core position in the administrative process due its impact in the society life and measure its development and prosperity. This study is aiming at using the modern techniques to manage the cost represented in (blackened scored card and Activities based budget in performance evaluation) whereas the time and place limits of the study was Kamal Al-samraee hospital / center for fertility & sterility treatment of 2008. the study has depended on two sides to measure the performance regarding Balanced scored card ,whereas a questionnaire form were used for client ,learning and growth prospective ,while the internal process and financial prospective have been measures from the hospital data & records.

The study has reached the following conclusions:

- 1- Imbalanced staff members in terms of doctors ,nursing staff and medical professions in addition to the lack in matching with the standards related to the international Health organization prepared for this purpose, besides insufficient of the member above to the number of patients then the services can not submitted in a way that satisfy the client.
- 2- The responsible bodies in the hospital have no care to the continuous learning programs, other than the international network.
- 3- The hospital has not pay attention in costs accounting due to the funding centrally according to the budget in addition other than no financial indicators related to the ratios matching with the allocations and ratios of implementation the budget.

4- Preparing the activities based budget uses the computer in making changes which happened in a short time .

The most important recommendations of this study as follows:

- 1- The necessity of block the shortage in the human staff of doctors ,nurses and medical professions as it matching the indicators of the Ministry of Health.
- 2- The necessity of making a training courses available to the doctors, pharmacists and supporting staff in and out Iraq. In addition to increase the attention with the international information network beside encouraging the human staff to take care of computer.
- 3- Determine the financial indicators related to the budget implementation whereas the expenses all the allocations in the budget is not considered a good indicators.
- 4- The necessity of depending on the modern bases in preparing the budgets by following the activities based budget which requires a comprehensive analysis of the activities implemented in the hospital in addition to determining the cost deriviers accurately.

