BUDGETARY CONTROL SYSTEM FOR UNIVERSITY OF KARBALA IRAQ BASED ON ADAPTIVE BUDGETARY CONTROL FRAMEWORK

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Abstrak


Abstract

Every organisation doing exceedingly well relies heavily on budgets, and in essence budgetary control measures to improve performance through adequate resource allocation. Budget and Budgetary control, both at management and operational levels. Following the same trends, University of Karbala Iraq needs to implement a budgetary control system as since 2002, KU is one of the best university within Iraq and also in the Arabic regional level with approximately of 12,000 students studying in 16 different faculties which are as follows: Medicine Faculty, Veterinary Medicine, Pharmacy, Faculty of Engineering, Faculty of Applied Medical Sciences, Education, Management and Economics, Faculty of Law, Faculty of Science, Faculty of Agriculture, Faculty of Islamic Sciences, religious tourism, Faculty of Education, Humanities, Faculty of Education Pure Sciences and Nursing. Currently, there is no budgetary control system has been implemented at university of Karbala, Iraq. In the aspect of university of Karbala Iraq, budgetary control system has been designed to mitigate current needs which have been integrated to the budget applicants, budget approval from ministry and budget allocation by the university Finance Department. This study identifies the link between budget and budgetary control by studying several budgetary control frameworks and then finally proposed a new adaptive budgetary control framework followed to budgetary control system prototype development. The system has been evaluated by the questionnaire with 10 respondents from University of Karbala Iraq.

Keywords: Budgetary, Budgetary Control System, Conceptual Framework, Integrated System.
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### ABBREVIATIONS

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<td>AQA</td>
<td>Accounting Quality Assurance</td>
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<td>BCS</td>
<td>Budgetary Control System</td>
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<tr>
<td>IFMIS</td>
<td>Integrated Financial Management Information System</td>
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<td>KUI</td>
<td>Karbala University of Iraq</td>
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<td>KU</td>
<td>Karbala University</td>
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<td>MCS</td>
<td>Management Control System</td>
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<td>OECD</td>
<td>Organisation of Economic Co-operation development</td>
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<td>SMEs</td>
<td>Small &amp; Medium Enterprise</td>
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<td>USAID</td>
<td>United States Agency International Development</td>
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CHAPTER ONE

BACKGROUND OF THE STUDY

1.1 Introduction

This chapter provides brief idea of financial management system for Karbala University (KU), and financial management system is derived from financial management framework. The problem statement will be related to existing KU financial management issue, and the research question will be formulated based on the problem statement; thus, the objective will be formulated, and research will go on to overcome the current financial issues.

1.2 Background of the Study

Karbala University has been established on 1st March 2002. Nowadays, there is a very clear expansion in the number of colleges. The number reaches to 16 colleges in various scientific and human fields (www.uokerbala.edu.iq, 2014). KU is noble with approximately 12000 students studying in 16 different faculties which are as follows: Medicine Faculty, Veterinary Medicine, Pharmacy, Faculty of Engineering, Faculty of Applied Medical Sciences, Education, Management and Economics, Faculty of Law, Faculty of Science, Faculty of Agriculture, Faculty of Islamic Sciences, Religious Tourism, Faculty of Education, Humanities, Faculty of Education Sciences Pure, Nursing (www.uokerbala.edu.iq, 2014). The university library is furnished with approximately 25,000 books and journals and it is equipped with internet connection. KU is the first higher learning institute which is known in innovative management and academic development. KU focuses on different levels of
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REFERENCES


KPMG LLP, a UK limited liability partnership, K. network of, & Kingdom, reserved. P. in the U. (2008). Integrating financial and performance management and reporting to achieve specific outcomes KPMG.


