جامعة الموصل
كلية الإدارة والاقتصاد

تأثير تبني أساس الاستحقاق في ترشيد الإنفاق في الوحدات الحكومية وفق معايير (IPSAS)– دراسة تطبيقية

رسالة ماجستير
في المحاسبة

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المستخلص

تهدف هذه الدراسة إلى بيان تأثير تبني تطبيق أساس الاستحقاق وفقاً لمتطلبات معايير المحاسبة الدولية في القطاع العام IPSAS، وبيان تأثير تطبيق أساس الاستحقاق وفق المعايير على الوحدات الحكومية في ترشيد المال العام وحمايته من الاسراف والتبذير، فضلا عن إمكانية معالجة التحديات التي ترافق تطبيق أساس الاستحقاق وفي مقدمتها التحديات التشريعية، وتمثلت مشكلة الدراسة في السؤال البحثي الاتي: هل يوجد تأثير لتبني تطبيق أساس الاستحقاق وفقا لمتطلبات المعايير المحاسبية الدولية في ترشيد الإنفاق في الوحدات الحكومية ؟ واعتمدت هذه الدراسة على المنهجين الاستقرائي والاستنباطي في جمع البيانات عن طريق دراسة تطبيقية في الوحدات الحكومية بالاعتماد على البيانات المالية الصادرة عن الدائرة المالية والإدارية في محافظة نينوى لعام 2023 الخاصة بمديرية طرق وجسور نينوى كاحد الدوائر الفرعية التابعة لها. وخلصت الدراسة إلى عدة استنتاجات ولعل أهمها: إن تبني تطبيق أساس الاستحقاق وفقاً لمعايير المحاسبة الدولية للقطاع العام (IPSAS) يؤدي إلى تحديد أفضل الممارسات والمعالجات المحاسبية، ومن ثم تؤدي الى ترشيد الانفاق والمحافظة على المال العام. كذلك أن هناك تحديات تواجه عملية الإبلاغ عن معلومات الموازنة في العراق، مثل قلة الوعي بأهمية تطبيق أساس الاستحقاق وفقا لمعايير المحاسبة الدولية ونقص التدريب والكفاءة المحاسبية. ومع ذلك، فإن هناك فرصاً كبيرة لتعزيز الإبلاغ وتطبيق معايير المحاسبة الدولية لتعزيز الشفافية والمساءلة في العراق.

بناء على الاستنتاجات اوصت الدراسة بعدة توصيات أهمها: تطوير النظام المحاسبي الحكومي اللامركزي وتكيفيه بما ينسجم مع متطلبات معايير (IPSAS)، وضرورة تطوير مهارات الملاكات المحاسبية في وحدات القطاع الحكومي عن طريق الدورات التدريبية العملية وليس الاقتصار على الدورات النظرية لتكون قادرة على تطبيق معايير (IPSAS) في الوحدات الحكومية.

Abstract

This study aims to demonstrate the impact of applying the accrual basis in accordance with the requirements of the International Public Sector Accounting Standards (IPSAS). And explaining the impact of applying the merit basis according to these standards in rationalizing public funds and protecting them from extravagance and waste. In addition to the possibility of addressing the challenges that accompany the application of the merit basis, most notably the legislative challenges. The study problem was represented in the following research question: Is there an impact of the accrual basis according to the requirements of international accounting standards in rationalizing spending in government units? This study relied on the inductive and deductive approaches in collecting data through an applied study in government units based on the financial data issued by the Financial and Administrative Department in Nineveh Governorate for the year 2023. 2023 for the Nineveh Roads and Bridges Directorate as one of its sub-departments. The study reached several conclusions, perhaps the most important of which are: Adopting the accrual basis of accounting in accordance with the requirements of International Public Sector Accounting Standards (IPSASs) leads to the identification of best practices and accounting treatments, and thus leads to rationalization of spending and the preservation of public funds. There are also challenges facing the process of reporting budget information in Iraq, such as a lack of awareness of the importance of applying the accrual basis in accordance with international accounting standards and a lack of accounting training and competence. However, there are significant opportunities to enhance reporting and implement international accounting standards to promote transparency and accountability in Iraq. Based on the conclusions, the study recommended several recommendations, the most important of which are: developing the decentralized government accounting system and adapting it to be consistent with the requirements of the IPSAS standards. The need to develop the skills of accounting personnel in government sector units through practical training courses, not limited to theoretical courses, to enable them to apply IPSAS standards in government units.

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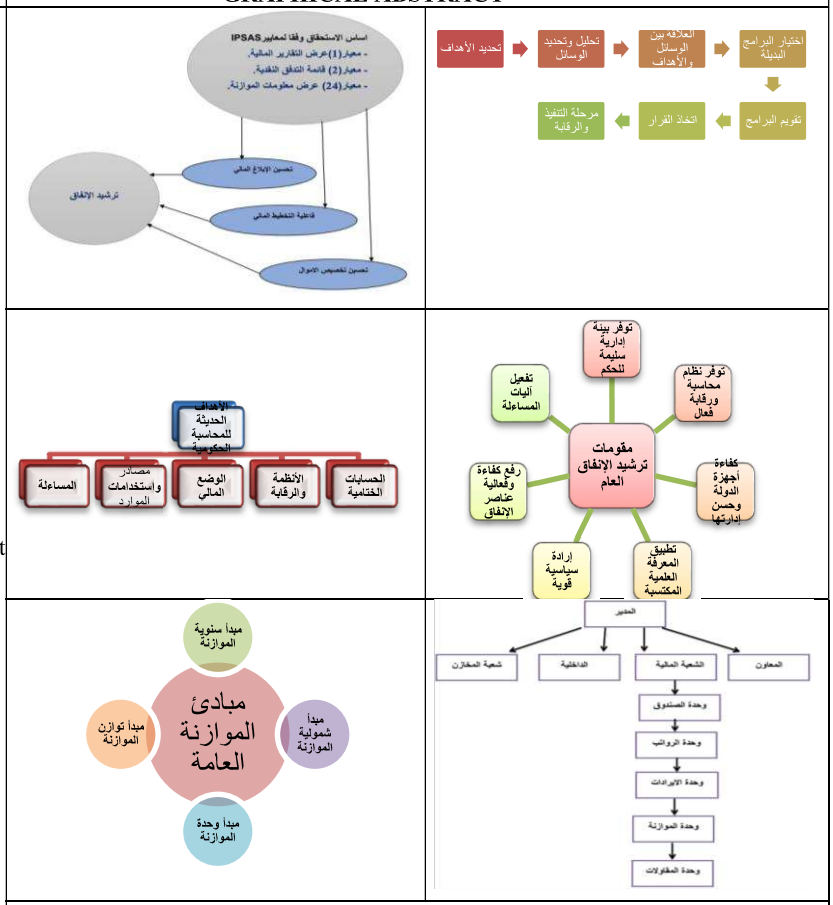
HIGHLITS

-The impact of adopting the accrual basis of accounting on rationalizing spending according to IPSAS standards.
-The impact of adopting the accrual basis of accounting on disclosure.
-The impact of the accrual basis of accounting on the quality of financial reporting in government units.
-The impact of the accrual basis of accounting on financial planning in government units.
-The impact of the accrual basis of accounting on the allocation of funds in government units.
Supporting government budget transparency.
-Combating corruption in public funds.
-The quality and comparability of accounting information.
Requirements for implementing accounting standards and their role in the public sector.
-Applying the accrual basis of accounting according to IPSAS standards and comparing it with what is used in the study sample.

GRAPHICAL ABSTRACT



Abstract

This study aims to demonstrate the impact of applying the accrual basis in accordance with the requirements of the International Public Sector Accounting Standards (IPSAS). And explaining the impact of applying the merit basis according to these standards in rationalizing public funds and protecting them from extravagance and waste. In addition to the possibility of addressing the challenges that accompany the application of the merit basis, most notably the legislative challenges. The study problem was represented in the following research question: Is there an impact of the accrual basis according to the requirements of international accounting standards in rationalizing spending in government units? This study relied on the inductive and deductive approaches in collecting data through an applied study in government units based on the financial data issued by the Financial and Administrative Department in Nineveh Governorate for the year 2023. 2023 for the Nineveh Roads and Bridges Directorate as one of its sub-departments. The study reached several conclusions, perhaps the most important of which are: Adopting the accrual basis of accounting in accordance with the requirements of International Public Sector Accounting Standards (IPSASs) leads to the identification of best practices and accounting treatments, and thus leads to rationalization of spending and the preservation of public funds. There are also challenges facing the process of reporting budget information in Iraq, such as a lack of awareness of the importance of applying the accrual basis in accordance with international accounting standards and a lack of accounting training and competence. However, there are significant opportunities to enhance reporting and implement international accounting standards to promote transparency and accountability in Iraq. Based on the conclusions, the study recommended several recommendations, the most important of which are: developing the decentralized government accounting system and adapting it to be consistent with the requirements of the IPSAS standards. The need to develop the skills of accounting personnel in government sector units through practical training courses, not limited to theoretical courses, to enable them to apply IPSAS standards in government units.

Keywords
The accrual basis
IPSAS standards
rationalizing public Spending
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The impact of adopting the accrual basis on rationalizing spending in government units according to IPSAS standards

An Applied study

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Master thesis

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