جامعة الموصل
كلية الإدارة والاقتصاد

تقويم إجراءات المحاسبة عن البنى التحتية في وحدات القطاع العام وفقآ لدليل إحصاءات ماليه الحكومه دراسه تطبيقيه في مديرية ماء نينوى

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رسالة ماجستير
في المحاسبة

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المستخلص

تهدف هذه الدراسة الى بيان مدى توافق إجراءات المحاسبة عن البنى التحتية في وحدات القطاع العام مع إجراءات المحاسبة عنها وفقآ لدليل إحصاءات مالية الحكومة وكذلك تهدف الدراسة الى تحقيق متطلبات التوافق بين إجراءات المحاسبة عن البنى التحتية في وحدات القطاع العام مع إجراءات المحاسبة عنها وفقا لدليل إحصاءات مالية الحكومة.

ولغرض تحقيق أهداف الدراسة تم الإعتماد على المنهج الإستنباطي فيما يتعلق بالجانب النظري والمنهج الإستقرائي بخصوص الجانب العملي حيث تم الإعتماد على البيانات المالية التي تم إكتسابها من ميزان المراجعة للدائرة محل الدراسة والمتمثلة بمديرية ماء نينوى وللسنوات من عام 2019 ولغاية 2023 وذلك للتعرف على اجراءات المحاسبة عن موجودات البنى التحتية في الدائرة عينة الدراسة .

وفي ضوء ذلك تناول الجانب العملي من الدراسة والمتمثل بتقويم إجراءات المحاسبة عن موجودات البنى التحتية وفقاً لدليل إحصاءات مالية الحكومة عمل قوائم مالية محدثة وفق دليل إحصاءات مالية الحكومة وهي قائمة الميزانية العمومية وكشف العمليات الجارية بعد أن تم إعدادها وفقاً للنظام المُحاسبي الموحد المُتبع في الدائرة محِل الدراسة.

وتوصلت الدراسة إلى جملة من الإستنتاجات اهمها إن موجُودات البنى التَحتية تعتبر ركيزة أساسيةٌ في عمَلية التَنمية الإقتصادية والإجتماعِية وتساهم في ترشيد قرارات الإستثمار وإنها تحتاج إلى تمويل كبير للبناء والصيانة،كما إنه من الضروري تعزيز الإنفاق الحكومي على مشاريعِ البنى التحتية، كما تم التَوصل إلى ان هناك تأثيرآ إيجابيآ عند إعادة تقويم موجودات البنى التحتية وفقآ لدليل احصاءات مالية الحكومة في جودة التقارير المالية وهذا يؤدي بدوره الى تعزيز فائدة التقاريرِ المالية.

وقد أوصت الباحثة في ضوء ما توصلت له بضرورة حصر كل المَوجوداتِ الثابتةِ بما فيما موجودات البُنى التَحتية لغرض إدارة هذه الموجودات لتساعد في تطبيق GFSM وتقييم هذه الموجودات، فضلا عن إعادة تقويم النظام المُحاسبي المُوحد بشكل تام ليتناسب معَ المعالجات المحاسبية والمصطلحات التي جاء بها دليل احصاءات مالية الحكومة.

Abstract

This study aims to demonstrate the compatibility of infrastructure accounting procedures in public sector units with those required by the Government Finance Statistics Manual. The study also aims to achieve consistency between infrastructure accounting procedures in public sector units and those required by the Government Finance Statistics Manual.

To achieve the study's objectives, the deductive approach was adopted for the theoretical aspect and the inductive approach for the practical aspect. Financial data obtained from the trial balance of the department under study, the Nineveh Water Directorate, for the years 2019 to 2023, was used to identify the accounting procedures for infrastructure assets in the department, the study sample.

In light of this, the practical aspect of the study, represented by evaluating the accounting procedures for infrastructure assets according to the Government Finance Statistics Manual, addressed the preparation of updated financial statements in accordance with the Government Finance Statistics Manual. These statements include the balance sheet and the statement of current operations, prepared in accordance with the unified accounting system used by the department under study. The study reached a number of conclusions, the most important of which is that infrastructure assets are a fundamental pillar of the economic and social development process and contribute to rationalizing investment decisions. They require significant funding for construction and maintenance, and it is essential to increase government spending on infrastructure projects. The study also found that reevaluating infrastructure assets according to the Government Finance Statistics Manual has a positive impact on the quality of financial reports, which in turn enhances the usefulness of financial reports. In light of these findings, the researcher recommended the need to inventory all fixed assets, including infrastructure assets, for the purpose of managing these assets to assist in the implementation of GFSM and evaluating these assets. Furthermore, the researcher recommended a complete re-evaluation of the unified accounting system to align with the accounting treatments and terminology contained in the Government Finance Statistics Manual.

Evaluating the accounting procedures for infrastructure in puplic sector untis according to the government financial statistics manual.An applied study in the Nineveh Water Directorate

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HIGHLITS	GRAPHICAL ABSTRACT
• There is an important role to evaluate accounting procedures for infrastructure assets in accordance with the goverments financial statistics guide, as assessing assets according to the evidence helps to achieve transparency. • **The need to strengthen government expenditure on projects related to the infrastructure that supports productivity,job creation and sustainable development.**	

Keywords:

Infrastrcuture assets

Government Financial Statistics Guide

ABSTRACT

This study aims to demonstrate the compatibility of infrastructure accounting procedures in public sector units with those required by the Government Finance Statistics Manual. The study also aims to achieve consistency between infrastructure accounting procedures in public sector units and those required by the Government Finance Statistics Manual.

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