



جامعة الموصل
كلية الإدارة والاقتصاد

دور آليات الرقابة الداخلية في الحد من انحرافات الموازنة في الوحدات الحكومية - دراسة تطبيقية

بحث دبلوم عالي في
محاسبة حكومية وموازنات

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المستخلص

تعدّ ظاهرة انحرافات الموازنة (Budgetary Slack) من أبرز التحديات التي تواجه كفاءة التخطيط المالي في الوحدات الحكومية، ومن هنا تبرز أهمية هذا البحث كونه دراسة تطبيقية رائدة أجريت في جامعة الموصل، تهدف بشكل رئيس إلى تحديد وتحليل دور آليات الرقابة الداخلية في الحدّ من هذه الانحرافات. وتكتسب الدراسة أهمية بالغة للجامعات العراقية ولا سيما جامعة الموصل، كونها تسعى إلى تعزيز الشفافية المالية وضمان الاستغلال الأمثل للموارد المتاحة في ظل محدودية التخصيصات المالية.

خلصت الدراسة إلى مجموعة من النتائج أهمها وجود علاقة عكسية مباشرة بين كفاءة الرقابة الداخلية وانحرافات الموازنة، إذ تلجأ بعض الوحدات للمبالغة في النفقات والتحفّظ في الإيرادات كنوع من "التأمين المالي" لتجنب المساءلة، كما كشفت النتائج عن ضعف الجانب الوقائي والتحليلي في الرقابة الحالية، إذ يطغى عليها الطابع العلاجي اللاحق، وتوصي الدراسة بضرورة التحول نحو الرقابة الإلكترونية والتحليل المالي الحديث لتقليل الأخطاء البشرية، مع تعزيز استقلالية وحدات التدقيق الداخلي وتطوير الكفاءات البشرية عبر التدريب المستمر على تقييم المخاطر، بما يضمن تفعيل مبادئ الحوكمة والشفافية في البيئة الجامعية.

الكلمات المفتاحية: انحرافات الموازنة (Budgetary slack)، آليات الرقابة الداخلية، الوحدة الحكومية، المقابلات (المقابلات شبه الهيكلية).

Abstract

The phenomenon of budget slack is one of the most prominent challenges facing the efficiency of financial planning in government units, hence the importance of this research as a pioneering applied study conducted at the University of Mosul, which mainly aims to identify and analyze the role of internal control mechanisms in reducing these deviations. The study is of great importance to Iraqi universities, especially the University of Mosul, as it seeks to enhance financial transparency and ensure the optimal use of available resources considering the limited financial allocations.

The study was based on a main hypothesis that good and effective procedural and methodological controls within the internal control system leads to a reduction in the chances of practicing the intended deviations in the budget. The study adopted a qualitative descriptive approach using semi-structured interviews as a main tool for collecting field data, as the sample included a group of financial affairs managers and auditors in the faculties and departments of the University of Mosul.

The study concluded with a set of results, the most important of which is that there is a direct inverse relationship between the efficiency of internal control and budget deviations, where some units resort to exaggerating expenditures and conserving revenues as a kind of "financial insurance" to avoid accountability. The results also revealed the weakness of the preventive and analytical aspect of the current control, as it is dominated by the subsequent therapeutic nature. The study recommends the need to shift towards electronic control and smart financial analysis to reduce human errors, while enhancing the independence of internal audit units and developing human competencies through continuous training on risk assessment, to ensure the activation of the principles of governance and transparency in the university environment.

Keywords: Budgetary slack, Internal Control Mechanisms.

**The Role of The Internal Control System in Enhancing Risk Management According To
The COSO-ERM Framework :A case Study in The Mosul Municipality Directorate**

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GRAPHICAL ABSTRACT

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Keywords: Budgetary slack, Internal Control Mechanisms, Governmental Units, Interviews.

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الشكل (1)

خطوات تطبيق أسلوب المقابلات والتحليل النوعي محل الدراسة

University of Mosul
College of Administration & Economics



**The Role of Internal Control Mechanisms in
Reducing Budget Slacks in Government Units-
Applied Study**

Diploma in Government Accounting
& Budgets Thesis

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