



جامعة الموصل
كلية الإدارة والاقتصاد

تحليل الإبلاغ عن التدفقات النقدية للكلية الحكومية وفق IPSAS 2 - نموذج مقترح

بحث دبلوم عال في
محاسبة حكومية وموازنات

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المستخلص

يهدف هذا البحث إلى تحليل الإبلاغ عن التدفقات النقدية للكيانات الحكومية وفق معيار IPSAS 2 نموذج مقترح ، في ظل التطورات التي شهدتها الإبلاغ المالي الحكومي نتيجة تزايد متطلبات الشفافية والمساءلة واتساع حجم وتعقد العمليات المالية الحكومية. فلم يعد الإبلاغ المالي مقتصرًا على بيان مدى الالتزام بتنفيذ الموازنة وفق الأساس النقدي، بل أصبح يشمل مجموعة من التقارير والكشوفات التي توفر معلومات مالية وغير مالية تساعد الجهات المستفيدة في اتخاذ القرارات وتقييم الأداء، بوصفه وسيلة اتصال رئيسة لنقل المعلومات إلى السلطات الرقابية والأطراف ذات العلاقة وتحقيق المساءلة عن استخدام الموارد العامة.

وانطلق البحث من فرضية رئيسة مفادها أن تحليل الإبلاغ المالي وفق معيار IPSAS 2 يسهم في تقييم الأداء المالي للجامعات الحكومية العراقية، وتفرعت عنها فرضيات تتعلق بعدم توافق قائمة التدفقات النقدية المعدة وفق النظام المحاسبي الحكومي المحلي مع متطلبات المعيار الدولي، وتوافر متطلبات إعدادها وفق IPSAS 2 في البيئة الحكومية، وإمكانية استخدام مؤشرات ونسب مالية ملائمة لتحليلها لغرض تقييم الأداء المالي ولتحقيق أهداف البحث واختبار فرضياته، واعتمد المنهج الوصفي والمنهج التحليلي بدراسة وتحليل الأدبيات المتعلقة بالإبلاغ المالي الحكومي ومعايير IPSAS، وتصميم نموذج مقترح لقائمة تدفقات نقدية يتلاءم مع طبيعة التدفقات النقدية في الوحدات الحكومية التعليمية، ثم تحليل القائمة باستخدام مجموعة من المؤشرات والنسب المالية، فضلاً عن اختبار أنموذج استمارة فحص شملت عينة من الأكاديميين والمختصين في المحاسبة الحكومية.

وتوصل البحث إلى مجموعة من النتائج أهمها أن تطبيق معيار IPSAS 2 يسهم في توفير معلومات مالية أكثر موضوعية وموثوقية تساعد في تقييم الأداء المالي، ويحسن جودة الإبلاغ المالي ويعزز الشفافية والمساءلة في الوحدات الحكومية، وأن تحليل التدفقات النقدية يوفر مؤشرات واضحة عن السيولة والقدرة على تمويل الأنشطة وتحقيق الأهداف، ويدعم متخذي القرار في ترشيد استخدام الموارد العامة.

وبناءً على تلك النتائج أوصى البحث بضرورة تبني معيار IPSAS 2 في الكليات الحكومية العراقية والعمل على تطوير النظام المحاسبي الحكومي ليتوافق مع متطلبات المعايير الدولية، واعتماد تحليل التدفقات النقدية باستخدام مؤشرات مالية ملائمة في تقييم الأداء المالي، فضلاً عن تدريب الكوادر المحاسبية على تطبيق المعايير الدولية لما لذلك من دور في رفع

جودة المعلومات المالية وتحقيق الاستخدام الأمثل للموارد العامة وتعزيز الثقة في التقارير المالية الحكومية.

الكلمات المفتاحية: معيار IPSAS 2، الإبلاغ المالي، تقييم الأداء المالي.

Abstract

This research aims to explain the role of financial reporting analysis according to the International Public Accounting Standard (IPSAS 2) in evaluating the financial performance of Iraqi public universities, in light of the developments witnessed in government financial reporting because of the increasing requirements for transparency and accountability and the expansion and complexity of government financial operations. Financial reporting is no longer limited to showing the extent of commitment to implementing the budget on a monetary basis, but has become a set of reports and statements that provide financial and non-financial information that helps Beneficiary stakeholders in decision-making and performance evaluation, as a key means of communication for the transfer of information to supervisory authorities and relevant parties and accountability for the use of public resources.

The theme gains its importance from the adoption of the International Public Sector Accounting Standards (IPSASs) issued by the International Public Sector Accounting Standards Board (IPSASB), which aim to develop government financial management and enhance the quality and comparability of financial information among government units. These standards have been adapted to the nature of government activity while maintaining the original accounting process as much as possible, which contributes to reforming the system of Government accounting and financial reporting improvement. Among these criteria is the IPSAS 2 criterion for the statement of cash flows, which provides information on the sources and uses of cash, and the ability of the government unit to carry out its activities, achieve its objectives, and determine the level of cash liquidity, which helps to evaluate financial performance more accurately.

The research was based on the main hypothesis that the analysis of financial reporting according to IPSAS 2 contributes to the evaluation of the financial performance of Iraqi public universities, and it branched out from hypotheses related to the incompatibility of the cash flow list prepared according to the local government accounting system with the requirements of the international standard, and the availability of the requirements for its preparation according to IPSAS 2 in the government environment, and the possibility of using appropriate financial indicators and ratios to analyze it for the purpose of evaluating financial performance and achieving the research objectives and testing its hypotheses. The analytical approach is through studying and analyzing the literature related to government financial reporting and IPSAS standards, and designing a proposed model for a cash flow statement that is compatible with the nature of cash flows in government educational

units, then analyzing the list using a set of financial indicators and ratios, as well as testing the model through an examination form that included a sample of academics and specialists in government accounting.

The research reached a set of findings, the most important of which is that the application of IPSAS 2 contributes to providing more objective and reliable financial information that helps in evaluating financial performance, improves the quality of financial reporting, and enhances transparency and accountability in government units.

Based on these results, the research recommended the need to adopt IPSAS 2 in Iraqi public universities and work on developing the government accounting system to comply with the requirements of international standards, adopting cash flow analysis using appropriate financial indicators in evaluating financial performance, as well as training accounting staff on the application of international standards because of its role in raising the quality of financial information, achieving the optimal use of public resources, and enhancing confidence in government financial reports.

Keywords: IPSAS 2, Financial Reporting, Financial Performance Evaluation.

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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