

# **The Role of the Postgraduate Institute for Accounting and Financial Studies for Providing Graduates that Can Improve the Performance of the Board of Supreme Audit and Reduce Government Spending Costs for the Period 2004-2020**

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## **Abstract**

Institutions, institutes and colleges of higher education are the first pioneers for the outputs of specialized medical, engineering and social cadres, including accounting cadres. The Higher Institute for Accounting and Financial Studies is the Department of Accounting Studies, the main tributary for the preparation of specialized professional cadres holding a legal accounting certificate and a certificate of costs and administration, which is the highest specialized professional accounting certificate in the field Auditing and costing.

The importance of these specialized cadres comes from the two certificate holders to provide the Federal Financial Supervision Bureau with these specialized accounting professional cadres for the purpose of monitoring government spending and calculating costs in productive institutions and cost and benefit in service institutions in the public and private sectors to monitor the achievement of political and social objectives of government public spending and private spending.

The research investigated the study of the problem of the low percentage of the number of graduates of the Accounting Studies Department in the Legal, Cost and Administrative Accounting sub-section compared to the number of bodies and employees, which reduces the ability of the Federal Financial Supervision Bureau to follow local and international auditing

standards in the pressure of public expenditures to achieve the political and social objectives of the public budget.

The research reached the most important recommendations:

1. Increasing the number of legal, cost and administrative accounting graduates in the Office of Financial and Federal Supervision.
2. Developing cost-benefit and cost-benefit studies in auditing government agencies and institutions in the public and private sectors in accordance with international standards.

### **Keywords**

Higher Institute, Reducing Public Spending, Success Factors, Performance Control.

### **Introduction**

Universities, colleges and vocational institutes in the Ministry of Higher Education and Scientific Research are the main tributary, but rather the only tributary in supplying the institutions, bodies, ministries of the public sector and private sector companies with specialized professional and scientific cadres.

The Higher Institute for Accounting and Financial Studies is one of these colleges with a scientific and professional impact that graduates and prepares professional cadres who hold a chartered accountant certificate equivalent to a doctorate and a cost and administrative accountant equivalent to a doctorate degree, which is the highest professional certificate in the field of specialization.

Based on the foregoing, the research came out by tracing the impact of the outputs of the Department of Accounting Studies in its two branches of Legal Accounting and a Cost and Administrative Accountant that supplement and develop the performance of the Federal Office of Financial Supervision as the highest professional oversight institution in the Republic of Iraq, as well as a professional institution that trains students of the Accounting Studies Department in its two branches of Legal Accounting and Accounting Costing and administration, given the importance of the supervisory role and the role of cost accounting through the follow-up of the Audit Bureau to the control of public spending in order to achieve financial control standards and achieve the objectives of rational public spending that meet the principle of cost and public benefit that the Iraqi society obtains from government public spending, as well as monitoring the spending of

private sector companies And its role in achieving the goals of economic and social development.

### **The Research Problem**

The research problem is represented in the low percentage of the number of graduates of the Accounting Studies Department in its two branches of Legal Accounting, Costing and Administrative, which reduces the ability of the Federal Office of Financial Supervision to follow local and international auditing standards in compressing public expenditures and calculating costs to achieve the economic, social and political objectives of the public budget.

### **The Research Objectives and Importance**

The research aims to trace the impact of the outputs of the Higher Institute for Accounting Studies at the University of Baghdad, the Department of Accounting Studies, in the Legal Accounting, Costing and Administrative Branch of graduates, in developing and providing the Federal Office of Financial Supervision with efficient auditing and cost accounting.

And The importance of the research comes from the importance of the Higher Institute for Accounting and Financial Studies in being a professional and academic educational institution in supplying the Federal Office of Financial Supervision as an institution for auditing public expenditures in accordance with audit controls and controls for calculating costs to reach the economic, social and political goals of focusing on the principle of the cost of public expenditure and the benefit of alimony general for the Iraqi people.

### **The Research Hypothesis**

The research assumes that the graduates of the Higher Institute of Accounting and Financial Studies at the University of Baghdad, Department of Accounting Studies in the Legal Accounting, Costing and Administrative Branch, have an influential role in developing and advancing the performance of the oversight bodies in the Audit Bureau in the field of auditing and calculating costs.

### **The Knowledge Framework for Reducing Public Spending**

#### **Reducing Public spending and its Success Factors**

Public spending has been defined as the spending that a country's government spends on the collective needs and desires of its citizens, and usually leads to the provision of infrastructure. (Okwo, 2011).

Reducing public spending is defined as achieving the greatest benefit to society by raising the efficiency of this spending to the highest possible degree and eliminating the aspects of extravagance and waste and trying to achieve a balance between public expenditures and the maximum that can be managed from the state's regular resources (Darwasi, 2005).

There are many factors that would help the success of reducing public spending, which calls for concerted efforts from all sides to reflect reality, and it can be summarized as follows (Awaisheh and Nasser, 2016):

1. Accurately setting goals: One of the most important problems facing the preparation of the budget in accordance with the requirements of the administration is the problem of deciding and defining precise and clear goals for government programs, which calls for a comprehensive review of the competencies of the units of the administrative apparatus so that the goals are not threatening and ambiguous.
2. Define the priorities: The process of setting priorities in the most important sub-processes in the planning system and that respecting this principle is a necessity to save public money from loss and maximize the benefit of its use.

The prioritization process is based on a set of principles:-

- A. The extent of the seriousness of the existing development problem and its negative repercussions on members of society and the various aspects of life in it.
- B. Time factor: The time required to solve a particular problem plays a major role in setting priorities between programs and projects. The shorter the time required to complete a specific program, the more convincing justification for choosing this program.
- C. Experience factor: the more the solutions offered to solve a specific problem are tested and guaranteed success, the more it motivates them to give it priority in achievement.
- D. The fairness of public spending and the extent of its impact on the interests of the weakest groups: It aims to show the extent of suitability for the needs of the poorest groups in society, and taking into account the share of each category of public spending and the extent of its use for public service, and therefore the state is supposed to take into account justice in the distribution of benefits and services that result from public expenditures.
- E. Periodic measurement of the performance of public spending programmes: It is intended to assess the efficiency and effectiveness of the performance of government units and agencies when implementing the various services and

programs entrusted to them, and that government units must be accountable for the optimal use of public resources when providing services and programs to citizens.

The evaluation of this performance is based on the following axes:-

- 1) Social and economic effectiveness from the point of view of citizens
  - 2) The effectiveness of managing public utilities from the taxpayer's point of view, which is due to the optimal utilization of employed resources.
  - 3) The quality of the services provided from the point of view of the beneficiaries by improving the service provided and balancing language and quality.
- F. Activating the role of oversight over public expenditures: The necessity of having an effective control system that ensures compliance of implementation with what was previously planned, provided that the control process includes a continuous review of the methods of achievement with the development of the concept of documentary control to evaluation control.

### **Performance Control (Concept and Objectives)**

Performance control was defined by the Iraqi Board of Financial Supervision as an objective examination in which the policies, systems, operations management and results of activity in the entities subject to control are diagnosed and through which the achievement is compared with the plan and results with the rules and practices of the policies in order to identify deviations, address the aspects of waste, and direct performance towards achieving effectiveness. Efficiency and economic (Federal Board of supreme Audit, 2006).

As for the objectives of performance control (Al-Jubouri, 1995), they are as follows:-

1. Verify the efficiency of developing plans and the commitment of the government unit to the path set by the plan to achieve the goals.
2. Verify that the work systems and means of implementation in the governmental unit achieve its objectives at the lowest costs and in the shortest possible time.
3. Ensuring that public spending is carried out in accordance with the planned decisions and goals, which are achieved in an economical and highly efficient manner.
4. Reviewing government program management, examining apparent weaknesses in performance, reporting them, and determining the causes of their occurrence.

### **The Role of Cost Accounting in Measuring Cost in Government Units**

Cost accounting has a number of systems for measuring cost in government units. These systems depend on certain considerations, the most important of which are: the number of services provided by the government unit, the amount of resources used to provide each service and the homogeneity of service, and there are two systems for measuring cost in government units (Marei et al., 2003).

1. **Order Costing System in Governmental Units:** In the order costing system, the cost target is one unit (product or service). And each production order uses different amounts of resources, and each unit in the product or service is a separate unit and different from other units of the product or service (Datar & Rajan, 2016).

The cost of services is calculated according to this system, considering that the services are a production matter separate from the rest of the other services, and the costs are determined directly on the service and bear its share of the indirect costs, and this method is suitable for government units that provide various services.

2. **Stages Costing System in Governmental Units:** In the stage costing system, the cost target is a large group of identical or similar products or services. According to this system, the unit cost is extracted by dividing the total costs of a group of units of the identical or similar product or service by the number of units of the product or service. (Datar & Rajan, 2016).

The stage costs system is used in government units that specialize in providing a specific service or a specific number of services that are typically performed in an administrative unit, an independent administrative department, or a number of departments and administrative units in succession.

### **The Concept of Cost Audit and its Steps**

There are a set of steps for auditing costs in government units ([www.oxfam.org](http://www.oxfam.org):16), which are as follows:-

1. Gather all necessary invoices and documents.
2. Large-scale sample informed by risk assessment.
3. Evaluate specific expenditures, using pre-approved budgets and work plans, and prepare a list of recoverable costs and benchmarking cost.

4. Knowing whether the costs were approved in advance by government units, if they are applicable
5. Are the costs reasonable in terms of type and value?

### **Accounting Education and its Importance for Practicing the Profession**

Accounting education occupies great importance along with many other disciplines, and this importance comes due to the specificity of the outlook on accounting and the continuous and permanent need for accounting work in the context of any society. Accounting is a profession that has several dimensions and influential factors and is affected by the abilities and self-skills of accountants and their ability to Adapting to the nature of changes and techniques that occur in the science and nature of accounting, as it is a flexible science as it is affected by economic and financial events and conditions and has a relationship with many sciences (Al-Farra, 2018).

Among the skills that must be available in accounting education to practice the profession of accountancy (Al-Hubaiti, 2003), they are the following:-

1. Good thinking skills and problem solving ability.
2. Communication and Connection skills.
3. Professionalism in the profession with its well-known ethics.
4. Motivation for the continuity of education for life.
5. Skills to deal with difficult circumstances.
6. Technical information about the accounting profession such as auditing, taxes, documentation and issuing reports.

### **Theoretical Framework for High Education**

#### **The Concept of Higher Education**

Higher education is mean education that takes place within colleges or university institutes after obtaining a secondary certificate, and the duration of study in these institutions varies from two to four years, and it is the last stage of formal education (The International Arab Encyclopedia, 1999) it is all Types of studies, training or directed training that take place after secondary school at the level of a university institution or other educational institutions recognized as institutions of higher education by the official authorities of the state. The names of these educational institutions vary, as there are: university, college, and academic (Unesco, 2005).

### **Higher Education Jobs**

The functions of higher education were defined in the World Conference of UNESCO, held in 1998, and were divided into two main functions:-

1. Education: It is the first job for higher education. It is expected that universities will prepare the required cadres who will fill scientific, technical, professional and administrative positions of a high level (Baara, 2002).
2. Scientific Research: Scientific research and the production of new knowledge has become one of the most important functions of higher education (which was limited to preserving old knowledge), as the combination of education and research is what led to the emergence of the modern university in the 18th and 19th centuries all over the world (Al-Abadi, & Al-Tai, 2008) Scientific research is one of the main pillars of civilizational advancement in any country. Discoveries come through research, scrutiny, following up on events and ideas, and trying to develop, support and nurture them. Many innovations, discoveries and inventions are the result of the innovative ideas of distinguished university professors and students.

### **Higher Education Components**

The educational service provided by universities depends on several elements, which are called the inputs and outputs of the educational process, and this is to meet the needs of the beneficiary parties.

1. Input: The issue of determining the inputs is one of the matters that have not been agreed upon, as there are those who limit them to students enrolled in the educational stage for the first time, given that all the capabilities provided to the educational institution were found for the benefit of the students, so they are the inputs and they are the outputs at the same time (summon, 2003).
2. The educational process: educational institutions represent the processes of teaching, training, courses and curricula, which must be modern curricula that keep pace with scientific and cultural developments and developments, and that are compatible with the requirements of the environment and society, and that the educational system provides specializations that find a place in the world Work, and not graduating redundant specialties and not finding the right place for them to work, which leads to unemployment because it is an excess of labor, and one of the elements of the curriculum in its broad sense is the methods and methods of teaching that are the means to transfer knowledge to the minds of students, so it



- must Teachers have sufficient ammunition of these methods, as well as the ability to use modern teaching techniques and means that support the curriculum vocabulary, so that it is possible to deliver knowledge to students efficiently and highly, which is a prerequisite for achieving quality (Al-Tamimi, 2007).
3. Outputs: It is the final outcome of the operations conducted on the inputs and is represented in the preparation of graduate students who must be graduated by fulfilling the quantitative and qualitative conditions because the outputs of the educational process are represented in the number of graduates in quantitative terms, and their efficiency in qualitative terms (Anayem and Abdel Qader, 2002).
  4. The teaching staff and the material means are among the means of clarification and influencing the inputs (student), and they are as follows:
    - A. The teaching staff: The faculty member plays a major role and is the main and important entry point in the educational process, as the educational process depends on the size and efficiency of the teaching staff (the educational process depends to a large extent on what is available from professors), so that their number is proportional to the need for them. The number exceeds the need, so cases of non-use of some or partial use of some of them appear, which leads to waste and loss of the resources that were used in their formation and preparation, and often requires high costs, and the availability of a smaller number of professors compared to the need for this process It leads to obstruction and obstruction of the educational process, and a decrease in its quality due to the high ratio of students to the teaching staff, and the high burden of teaching in a way that does not allow the faculty member sufficient opportunity for his self-development on the one hand, and does not allow him to raise the quality of the educational process on the one hand (Sadek, 2009).
    - B. Material means: represented in buildings with all their facilities, and they must be according to approved sizes to ensure the educational process greater chances of success, in addition to libraries, halls, equipment, laboratories and workshops... which the educational institution needs to one degree or another, which determines With international standards and specifications, the amount and how much the institution needs are determined according to the nature of its specialization, the number of students and employees and the nature of the activity practiced by its students. (Eric, 2007).

### **Beneficiaries of the Educational Process**

The clients benefiting from the educational system are (Al-Samarrai, 2007):-

1. **Students:** They are the first parties to benefit from the educational process offered by universities. These universities did not establish and practice the most important activities in society except in order to prepare them for a better life. Therefore, new subjects such as technology, informatics, training and practical curricula were introduced to the new curricula so that the student would be more prepared to work in productive and service institutions.
2. **Parents:** Parents of students are among the most prominent clients of the educational system and its institutions, because they have sent their children to universities in order to prepare them for a better future life in all its aspects, as they see in their children projects that achieve their ambitions and are very happy to achieve them.
3. **Employers:** Employers are also clients of the educational system or beneficiaries of it, and employers are managers, supervisors, heads of departments and managers who work in public and private institutions, and who will work under their supervision, graduates from universities, so they expect The graduate should have sufficient experience and professional, technical and behavioral competence for the work he practices and for which he has been assigned and prepared in training and education institutions.
4. **Society:** It is the final customer of the educational system, in which the outcome of all educational efforts, such as preparing individuals, completing research and studies, presenting publications, contributing to solving social problems, and laying the social structure on stable cultural pillars. Society expects from its educated children the ability to develop reality for the better in its economic, political, social and cultural aspects, because the control of matters will later be in the hands of these children, and if the rapid advancement of society is necessary, this advancement is only for them.

## **Questionnaire Form Analysis**

### **Research Sample**

During our field study on the applied sample in Iraqi universities and the Federal Board of supreme Audit and who hold a doctorate degree or its equivalent and who are graduates of the Higher Institute for Accounting and Financial Studies, it is necessary to clarify the role of the Higher Institute for Accounting and Financial Studies, which grants the highest professional certificate in legal accounting and cost accounting On the one hand, it is the first Arab governmental institute for higher studies to grant the above certificates. As for the other side, its role has emerged in supporting the holders of higher degrees from the

Accounting Studies Department (legal and cost and administrative accounting) from those who are on the Federal Board of supreme Audit at the top of the pyramid in this supervisory institution, it is the highest supervisory body in Iraq linked to the Prime Minister. The following table shows the graduates of the higher institute students who are on the staff of the Federal Board of supreme Audit.

**Table 1 shows graduates of the Higher Institute of Accounting Studies who are the employees of the Federal Board of supreme Audit**

| Certificate       | Specialization                 | The number of students graduating from within the Federal Board of supreme Audit |       | The number of students graduating out of the total number of employees |       |
|-------------------|--------------------------------|--|-------|--|-------|
|                   |                                | No   | %     | No   | %     |
| PhD or equivalent | legal accounting               | 91   | 96.81 | 2834   | 3.211 |
|                   | Cost and management accounting | 3  | 3.19  |  | 0.106 |
| Total             |                                | 94   | 100   | 2834   | 3.317 |

**Source: Created by researchers Based on data of the Federal Board of supreme Audit**

The most important administrative positions held by graduates of the Higher Institute for Accounting Studies from a legal and cost accounting certificate and administrative in the Federal Board of supreme Audit.

**Table 2 Administrative Positions**

| Certificate       | Chief of Staff | Deputy Chief of the Cabinet | general manager | assistant general manager | expert | Head of administrative | Total |
|-------------------|----------------|-----------------------------|-----------------|---------------------------|--------|------------------------|-------|
| PhD or equivalent | 1              | 1                           | 4               | 12                        | 3      | 45                     | 66    |

**Source: Created by researchers Based on data of the Federal Board of supreme Audit**

The ratios and numbers of graduates from the Higher Institute will be shown to the owners of the Federal Financial Supervision Bureau who have held positions, compared to the overall preparation of the staff of the Federal Board of supreme Audit, which are:-

1. The ratio of legal accounting graduates to the number of employees =  $91 / 2834 = 0.032\%$ .
2. Ratio of cost and administrative accounting graduates to the number of employees =  $3 / 2834 = 0.001\%$ .
3. Percentage of graduate heads of bodies =  $45 / 219 = 0.20\%$ .

4. The expert's degree to the number of employees =  $3 / 2834 = 0.01\%$ .
5. The ratio of the expert to the number of graduates from legal accounting =  $3 / 91 = 0.032\%$ .
6. Ratio of the authority's heads of graduates to the number of graduates =  $45 / 91 = 0.49\%$ .

### **Descriptive Statistics**

During our field study on the applied sample in Iraqi universities and the Federal Office of Financial Supervision and those who hold a doctorate degree or its equivalent and who are graduates of the Higher Institute for Accounting and Financial Studies, the questionnaire was distributed to all members of the sample, but the questionnaires retrieved from professors amounted to 48 questionnaires (46 questionnaires Of the PhD holders with the specializations mentioned in the research and 2 of the masters holders far from the research program), two answers of the masters holders in the disciplines other than those mentioned in the accounting studies were excluded, and 46 answers were adopted in the process of statistical tests. The first axis included content, the second axis was training, the third axis was graduation, and the fourth axis included the graduate's benefit from the legal accounting certificate and the cost and management accounting certificate. The paragraphs of the axes were symbolized by numbers to facilitate the work and writing of tables.

**Table 3 Descriptive statistics for the content axis**

| No | Strongly agree | Agreed | neutral | disagree | Strongly disagree | mean | standard deviation | variance |
|----|----------------|--------|---------|----------|-------------------|------|--------------------|----------|
| 1  | 30             | 7      | 5       | 4        | 0                 | 4.34 | 10.73              | 115.25   |
|    | 65%            | 15%    | 11%     | 9%       | 0%                |      |                    |          |
| 2  | 26             | 11     | 5       | 4        | 0                 | 4.28 | 8.79               | 77.25    |
|    | 57%            | 34%    | 11%     | 9%       | 0%                |      |                    |          |
| 3  | 17             | 24     | 5       | 0        | 0                 | 4.26 | 7.84               | 61.55    |
|    | 37%            | 52%    | 11%     | 0%       | 0%                |      |                    |          |
| 4  | 13             | 17     | 13      | 3        | 0                 | 3.87 | 5.17               | 26.75    |
|    | 28%            | 37%    | 28%     | 7%       | 0%                |      |                    |          |
| 5  | 14             | 26     | 2       | 2        | 0                 | 4.26 | 9.95               | 99       |
|    | 30%            | 57%    | 4%      | 4%       | 0%                |      |                    |          |

**Source: Created by researchers Based on Spss results.**

It is noted from the above table the role played by the Higher Institute in enabling postgraduate students in the aspect of control, costs and administration through study materials and attracting scientific competencies and linking the Institute's certificate to professional and academic certificates.

**Table 4 Descriptive statistics for the training axis**

| No | Strongly agree | Agreed | neutral | disagree | Strongly disagree | mean | standard deviation | variance |
|----|----------------|--------|---------|----------|-------------------|------|--------------------|----------|
| 1  | 27             | 10     | 7       | 2        | 0                 | 3.81 | 9.34               | 88.25    |
|    | 59%            | 22%    | 15%     | 4%       | 0%                |      |                    |          |
| 2  | 25             | 9      | 9       | 3        | 0                 | 4.28 | 8.17               | 66.75    |
|    | 54%            | 20%    | 20%     | 7%       | 0%                |      |                    |          |
| 3  | 19             | 2      | 12      | 10       | 3                 | 3.52 | 6.24               | 38.96    |
|    | 41%            | 4%     | 26%     | 22%      | 7%                |      |                    |          |
| 4  | 13             | 4      | 13      | 14       | 2                 | 3.26 | 5.11               | 26.16    |
|    | 28%            | 9%     | 28%     | 30%      | 4%                |      |                    |          |
| 5  | 25             | 11     | 7       | 3        | 0                 | 4.26 | 8.29               | 68.75    |
|    | 54%            | 24%    | 15%     | 7%       | 0%                |      |                    |          |
| 6  | 19             | 11     | 6       | 6        | 4                 | 3.76 | 5.42               | 29.36    |
|    | 41%            | 24%    | 13%     | 13%      | 9%                |      |                    |          |
| 7  | 14             | 10     | 10      | 14       | 2                 | 3.34 | 4.38               | 19.2     |
|    | 30%            | 13%    | 22%     | 30%      | 4%                |      |                    |          |

**Source: Created by researchers Based on Spss results.**

It is noted from the above table that the aspect of training the student has a great impact on the level of the student after graduation in the aspect of supervision and calculating costs.

**Table 5 Descriptive statistics for the graduation axis**

| No | Strongly agree | Agreed | neutral | disagree | Strongly disagree | mean | standard deviation | variance |
|----|----------------|--------|---------|----------|-------------------|------|--------------------|----------|
| 1  | 19             | 9      | 11      | 5        | 2                 | 3.82 | 5.81               | 33.76    |
|    | 41%            | 20%    | 24%     | 11%      | 4%                |      |                    |          |
| 2  | 19             | 9      | 9       | 9        | 0                 | 3.82 | 4.33               | 18.75    |
|    | 41%            | 20%    | 20%     | 20%      | 0%                |      |                    |          |
| 3  | 13             | 8      | 23      | 2        | 0                 | 3.69 | 7.69               | 59.25    |
|    | 28%            | 17%    | 50%     | 2%       | 0%                |      |                    |          |
| 4  | 20             | 16     | 7       | 2        | 1                 | 4.13 | 7.57               | 57.36    |
|    | 43%            | 35%    | 15%     | 4%       | 2%                |      |                    |          |
| 5  | 17             | 8      | 14      | 7        | 0                 | 3.76 | 4.15               | 17.25    |
|    | 37%            | 17%    | 30%     | 15%      | 0%                |      |                    |          |
| 6  | 14             | 6      | 18      | 8        | 0                 | 3.56 | 4.76               | 22.75    |
|    | 30%            | 13%    | 39%     | 15%      | 0%                |      |                    |          |
| 7  | 16             | 26     | 4       | 0        | 0                 | 4.26 | 8.99               | 80.88    |
|    | 35%            | 57%    | 9%      | 0%       | 0%                |      |                    |          |

**Source: Created by researchers Based on Spss results.**

The above table shows that what is applied to international standards at the Higher Institute during the study period has a significant impact on its outputs in the state departments in general and the Office of Financial Supervision in particular.

**Table 6 Descriptive statistics for the graduate will benefit from the legal accounting certificate and the cost and management accounting certificate axis**

| No | Strongly agree | Agreed | Neutral | Disagree | Strongly disagree | mean | standard deviation | variance |
|----|----------------|--------|---------|----------|-------------------|------|--------------------|----------|
| 1  | 22             | 23     | 1       | 0        | 0                 | 4.45 | 11.01              | 121.25   |
|    | 48%            | 50%    | 2%      | 0%       | 0%                |      |                    |          |
| 2  | 15             | 18     | 11      | 2        | 0                 | 4    | 6.02               | 36.25    |
|    | 33%            | 39%    | 24%     | 4%       | 0%                |      |                    |          |
| 3  | 16             | 9      | 15      | 6        | 0                 | 3.76 | 4.15               | 17.25    |
|    | 35%            | 20%    | 33%     | 13%      | 0%                |      |                    |          |
| 4  | 17             | 13     | 13      | 3        | 0                 | 4.17 | 5.17               | 26.75    |
|    | 37%            | 28%    | 28%     | 6%       | 0%                |      |                    |          |
| 5  | 17             | 6      | 15      | 7        | 1                 | 3.67 | 5.94               | 35.36    |
|    | 37%            | 13%    | 33%     | 15%      | 2%                |      |                    |          |
| 6  | 20             | 14     | 10      | 1        | 1                 | 4.10 | 7.41               | 54.96    |
|    | 43%            | 30%    | 22%     | 2%       | 2%                |      |                    |          |

**Source: Created by researchers Based on Spss results.**

It is noted from the above table that the real benefit of the graduates of the Institute in its two branches in developing the work of oversight in all state departments, including the Federal Financial Supervision Bureau.

Third. Test the research hypothesis by using the Spearman correlation coefficient:

**Table 7 Use of Spearman's correlation coefficient**

| first variable   | second variable                                    | R     | Sig   |
|--|--|-------|-------|
| Graduates of the Higher Institute of Accounting Studies (legal accounting, cost and management accounting) from the employees of the Federal Board of supreme Audit. | Development of the Federal Board of supreme Audit. | 0.975 | 0.000 |

**Source: Created by researchers Based on Spss results.**

Table No. (7) above indicates that there is a direct significant correlation at the level (0.01) among the graduates of the Higher Institute for Accounting and Financial Studies among the employees of the Federal Board of supreme Audit. Their studies at the Higher Institute of Accounting Studies with its two branches of legal accounting, accounting for administrative costs, the development of the Federal Office of Financial Supervision increased in the field of its supervisory work.

So accept the hypothesis of the research that the graduates of the Higher Institute of Accounting and Financial Studies at the University of Baghdad, the Department of Accounting Studies in its two branches of Legal Accounting, Costing and Administrative, have an influential role in developing and progressing the performance of the oversight bodies in the Audit Bureau in the field of auditing and calculating administrative costs.

## **Research Results**

### **Conclusions**

1. The professional specialization of the graduate of the Higher Institute of Legal Accounting is one of the recent trends in the development of the audit profession and one of the entrances to continuity in the development of the work of the Federal Board of supreme Audit.
2. Specializing in the professional work of accountancy leads to a reduction in the manipulation of the property of state agencies, given that the Federal Financial Supervision Bureau is the highest supervisory body in the country.
3. The supervisory institutions have an important role in the economic life of each country by providing effective advice due to the skills that this institution possesses in leading the supervisory process.
4. Graduates of the Higher Institute of Accounting and Financial Studies have an important role in developing accounting standards in the work of the Federal Board of supreme Audit.
5. The Higher Institute plays an active role in the preparation and development of benefits that meet the requirements of professional certificates in the field of specialization for the certification of legal accounting and cost accounting.
6. The Federal Board of supreme Audit plays an active role in training graduates of legal accounting, cost accounting and management accounting.
7. There is an urgent need to develop the study materials and theoretical study materials by the Higher Institute.
8. There is an urgent need to develop training curricula in line with international auditing standards in the Federal Board of supreme Audit.
9. There is an urgent need to change the nomination controls for admission to the Higher Institute by the Federal Board of supreme Audit.
10. There is an urgent need to agree on a new formula for evaluating students in the practical exam at the end of the six-month training period.
11. The results of the test showed the validity of the hypothesis of the effect of theoretical materials, training and the method of student evaluation on the

efficiency of the legal accounting graduate and the cost and administrative accountant.

### **Recommendations**

1. Joint cooperation between the Higher Institute and the Federal Board of supreme Audit in issuing standards commensurate with the audit and supervisory work environment in Iraq.
2. the Federal Board of supreme Audit should give greater opportunities to holders of higher degrees in the field of legal accounting, cost and administrative accounting, to hold positions in the Bureau.
3. The higher institute should increase the admission plan for the staff of the bureau to continue the flow of talents and certificates to the supervisory work.
4. Work to devote the efforts of the Higher Institute in developing, introducing and applying international standards and their innovations in the summer training process for students of the Institute.
5. Develop the requirements for obtaining the certification of the certified accountant, the cost and administrative accountant, in accordance with the standards for obtaining the certificate of the certified accountant, the cost and administrative accountant, for the best and highest professional certification of legal accounting, cost and management accounting.
6. Exploiting the competency of a legal accounting graduate and a cost and administrative accountant in filling administrative positions.
7. Adopting an advanced training curriculum in line with international training curricula and in accordance with international auditing standards.
8. Developing and auditing cost studies on financial control debts on productive institutions in the public and private sectors in accordance with international standards.
9. Developing cost-benefit studies in auditing government agencies and institutions in the public and private sectors in accordance with international standards.
10. Increasing the number of specialists holding a certificate of cost and management accounting in the Federal Board of supreme Audit.
11. Nomination of highly qualified employees in practicing the profession of auditing, cost and administrative accounting, and those with high rates from the employees of the Oversight Bureau to study at the Higher Institute of Accounting and Financial Studies to obtain a certificate of legal accounting and cost and management accounting.



12. Forming a committee from the Higher Institute and the Federal Financial Supervision Bureau to develop study curricula and training curricula.
13. Increasing the incentives for graduates of the Higher Institute of Accounting and Financial Studies who hold a chartered accountant, costs and administration certificates at the Federal Board of supreme Audit.

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