

Al-Khaqani, L. M. (2021). Role of Public Budgeting Approaches In Improving The Effectiveness Of Public Sector Units In Iraq: A Theoretical Analysis. *Akkad Journal of Contemporary Accounting Studies*, 1(2), 95-114.

ROLE OF PUBLIC BUDGETING APPROACHES IN IMPROVING THE EFFECTIVENESS OF PUBLIC SECTOR UNITS IN IRAQ: A THEORETICAL ANALYSIS

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Received: December 2020

1st Revision: March 2021

Accepted: June 2021

ABSTRACT. This research aims to explore whether government budget planning and preparation are appropriate for the university's primary goals. There are also accurate budget preparation, approval, implementation, and control exploration goals. Because it is one of Iraq's government-financed institutions, this research employs the case study approach at the University of Kufa (2015, 2016, and 2017). The results urge the university budget allocations to be out of sync with their stated goals. It is mainly because state funding is focused on the most pressing issues, such as paying salaries and allowances, at the expense of critical scientific matters that help drive technological advancement. Public universities are further hampered by a lack of cooperation between the institution and the Ministry of Finance's Budget Department. Research suggests devoting more money to scientific research, graduate programs, seminars, and conferences than is already being done because of the low percentages allotted to these areas. It should not just concentrate on wages and benefits to assist the institution in reaching its stated objectives.

JEL Classification: example
M41, H68, H71

Keywords: public budgeting, contracts, contracting budgets, public sector units, performance effectiveness