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Requirements for applying the beyond budget method in preparing the budget of the University of Mosul: A field study

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Abstract--The current research aims to clarify the concept of the Beyond Budget method and the most important principles of its preparation, in addition to determining the requirements for the use of the Beyond Budget method at the University of Mosul, where the importance of the research stems from the importance of the budget in improving the performance of the governmental unit, as the application of more flexible methods in budget preparation would limit the pressures of the environmental variables that the unit may be exposed to, and the researchers relied on a qualitative analysis of the respondents answers to the interview questions, and the researchers were able to know the requirements and acceptability of the Beyond Budget method at the University of Mosul. The researchers reached a number of conclusions, the most important of which was the inability of the current method adopted in preparing the budget of the University of Mosul to be an effective tool for evaluation and to provide information that helps decision-making which requires moving to modern methods of preparing budgets, and the use of the method Beyond Budget at the University of Mosul. It leads to the optimal allocation of resources, and increases the efficiency, effectiveness, and economics of activities, programs and sub-programs, and contributes to supporting mechanisms of control and responsibility for deviations, evaluating the results, and determining the extent of response to the planned programs and achieving what is targeted from them. The researchers recommend the need to shift from the traditional method of preparing the budget (item budgeting) and the accompanying shortcomings to the modern

method of preparing the budget (Beyond Budget), which focuses on achieving matching costs with expected benefits for the purpose of evaluating and improving performance, arranging goals according to their priority and linking credits The objectives required of it, and its provision of financial and non-financial indicators that can be used in the process of evaluating and improving performance.

Keywords--budgeting, beyond budget method, resource allocation, Mosul University budget.

Introduction

Budgets are an important tool of accounting tools that help the management of government units to carry out their basic functions of planning, communication, coordination, control, and performance evaluation, as a detailed action plan that expresses the goals of the government unit, during the coming period in a digital (quantitative and quantitative) form. As a tool for communicating information about plans and policies to the various administrative levels of the unit. It lays the basis on which resources are allocated to the various units and departments. It also helps the administration to carry out the function of oversight, performance evaluation, by setting performance levels and target values, which represent criteria against which actual performance is compared with the aim of identifying and evaluating deviations (Abdel-Aal, 2013, 2).

The adoption of the traditional method of budgeting in light of the new variables is ineffective in measuring the efficiency of government spending performance (Shakara, 2010, 2), and it suffers from multiple shortcomings, and the lack of financial allocations suffered by government units in general, especially universities, makes them forced On reconsidering using the traditional method that was developed within the framework of the assumptions of growth in financial resources (Ramo, 2012, 5).

As a result of the negatives experienced by the traditional method of preparing the budget, which was agreed upon by all researchers and specialists in the field of budgets (Al-Moussawi, 2020, 2), it has become necessary to move from the traditional method to the method beyond budget (Mahariq, 2016, 5), and in light of this The problem of the study can be formulated as follows: "What are the requirements for applying the beyond budget method in government units in general and universities in particular ?

Hence, the research aims to achieve a number of objectives, as follows:

1. Clarify the concept of the beyond budget method and the most important principles of its preparation.
2. Knowing the availability of requirements for the beyond budget method at the University of Mosul.
3. Developing the method of preparing the budget of the University of Mosul, using the beyond budget method.

The importance of the research stems from the importance of the budget in improving the performance of the governmental unit, and therefore the application of more flexible methods in preparing the budget would reduce the pressures of environmental variables that the governmental unit may be exposed to.

The research relied on the descriptive approach through the use of relevant accounting literature sources from scientific periodicals, books and solid sources related to the field of research, as well as the field study by conducting interviews at the University of Mosul, the research sample. The researcher relied on the qualitative analysis of the interviews.

The University of Mosul was selected as a sample for research as one of the governmental service units of public interest, and it is one of the largest educational and research centers in the Middle East, and the second largest university in Iraq, after the University of Baghdad, and it is one of the oldest universities on the local and Arab scale.

The First Axis: The Theoretical Aspect

First: Budget between traditional and contemporary thought

One of the most important issues dealt with by government units is the traditional method of budgeting. Budgeting is an important tool that helps management in the process of planning, coordinating, controlling and evaluating performance through its functions, which supports the managerial decision-making process.

There have been many definitions of the budget, and despite this multiplicity, most of these definitions revolve around one axis, which is that it is a numerical expression) of the activity plan related to a future financial period (fiscal year), a means of effective control over implementation, and a tool through which the distribution of budgets is carried out Executive responsibilities among employees so that he can follow up the implementation, verify the achievement of the set goals, and make decisions (Al-Bashiti, 2009, 26).

It is defined as a set of programs and goals expressed in numbers, that the government unit wants to implement at the lowest costs during a coming period, and the size of the cost of each goal or program, with an indication of the funding sources that finance programs and projects for government units (Jadoa, 2015, 10). It was also defined as the document that divides its revenues and expenses on the basis of the administrative units of the state, and it is distributed within these units into sections and sections, and this distribution depends on the allocation of credits in the form of specific items (Ali, 2014, 14).

All pointed out (Al-Arini, 2007, 22) (Salloum and Al-Mahayni, 2007, 106) (Al-Bashiti, 34, 2009) (Othman, 2011, 4) (Al-Hassan, 2015, 18) (Jdou', 23, 2015) (Al-Helou, 36, 2017) A number of weaknesses and defects that are most common in the traditional method of preparing budgets, including:

Traditional budgets do not help to clarify the financial policy of the government unit, just as in the traditional method there is difficulty in measuring the efficiency of the performance of units and their employees due to the lack of follow-up methods, the inaccuracy of estimates, as expenditures are estimated arbitrarily without relying on scientific bases in making estimates. Traditional budgets responsible for spending rather than realizing savings. The traditional budget does not focus on the efficient use of public resources, which leads to an increase in public spending and its unjustified inflation or excesses in spending, which may lead to a budget deficit, and focus on legal and financial aspects.

The inability of the traditional method to provide data and information that help in Supporting administrative decisions, because the decision-making process in light of balancing items is separate from the budget preparation process, and its inconsistency with the current environmental changes that characterize this era, especially the unstable conditions of the economies of countries. The traditional method of preparing the budget does not link government programs, nor does it provide information about what the government is actually doing, nor does it show the results obtained by government units in exchange for their spending of money. Some researchers have mentioned a number of alternative budgeting methods that can be used to address the shortcomings of traditional budgets, including the beyond budget method (Ramo, 2012, 48-49).

Second: the beyond budget method

According to Hope & Fraser, the concept of beyond budget approach is a new emerging concept of performance management which has been developed by the Bureau of Beyond Budgeting Method Roundtable (BBRT), It involves moving from a focus on performance on numbers to a focus on employees. It also assumes that improving performance comes better through empowering employees, giving them decision-making powers (and holding them accountable for results), rather than simply relying on fixed incentives and metrics (valid and sound, 2018, 218).

Goode and Malik (2011) define the beyond budgeting method as “a more adaptive approach to management, which is based on the transformation of the centralized and hierarchical organizational structure into a decentralized management style, which pushes the authority and decision-making process to the lower levels in the organizational structure of the unit. The effect of this empowerment can be observed in Increasing the productivity and motivation of employees” (Goode & Malik, 2011: 210), and Abdel Aal (2013) defined the beyond budgeting method as “an integrated approach to performance management that replaces the budget as the single dominant tool for carrying out the functions of planning, measuring, controlling and evaluating performance with an integrated group It is one of the modern administrative tools that are applied in light of a set of principles of delegation of authority and responsibility, whose adoption requires access to decentralized organizations that are able to adapt, excel and meet the requirements of competition in the contemporary environment” (Abdel-Al, 2013: 51).

The researchers believe that the method beyond budget is "a method based on transforming the economic unit from the central system to the decentralized

system and granting and delegating decision-making powers to the lower administrative levels, which makes the units more flexible to respond to the rapid environmental changes in the market, competition and customer needs, and more coherent and consistent with the aim of reaching To achieve the objectives at the lowest cost and most benefit, which leads to the improvement of performance management systems in the economic unit.

Saleh and Saleem (2018) stated that applying a method beyond budget leads to increasing the ability of government units to adapt, and helping those units to continuously improve their performance in the work environment, in order to achieve sustainable competition for the unit (Saleh and Saleem, 2018, 218).

Alsharari (2019) emphasized that the purpose behind the budget is not only to get rid of traditional budgets, but rather to create more flexible government units, because this is a good thing and necessary for good performance in our time, but it requires a radical change in the traditional administration (Alsharari, 2019). 168), and the researchers believe that one of the reasons behind the shift from the traditional budget to a method beyond budget is as follows:

1. The beyond budget approach focuses on preparing leaders for government units, developing a strategy for the unit, and working to achieve it.
2. The beyond budget approach creates value more than it focuses on reducing costs by reducing the time it takes to complete it.
3. The beyond budget method makes government units more flexible and responsive to changes in the competition environment.

The method beyond budget includes (12) principles derived from many experiences and practices that differ from traditional budgets, and these principles are divided into two groups, the first group includes “leadership principles” and the second group includes “operating principles” and these principles will be explained as follows (Valdiansyah, 2021).

1. Leadership principles: It decentralizes the responsibility of the teams responsible for improving customer results, to create a flexible decentralized organizational structure, by directing the focus of employees in the unit on achieving customer needs, enabling and delegating employees to think and act as a leader, giving teams the freedom to work, from Through a number of clearly defined goals and values, it encourages the flow of information to all management levels.
2. Operational principles: they attack adaptive management processes, and allow the unit to be more able to respond to the competitive environment, as they are represented in the principles of designing administrative processes that are able to apply, adapt and achieve continuous improvement goals, and rewards should be determined for relative (competitive) performance, and planning must To be on all unit operations on a continuous and comprehensive basis.

The principles of the beyond budget approach aim to change the organizational structure and culture in government units towards higher competencies and responsibilities and close to the leading and distinct units. And even employees to

accelerate decision-making processes and improve the expectations of beneficiaries (Guruge, 2021: 10), and the two previous sets of principles are referred to as summits A method beyond the budget, where operating principles (management) enable access to a government unit that is able to adapt (first summit), While the principles of leadership allow access to a decentralized unit (the second summit), which means that climbing the two tops of the budget leads to reaching a decentralized unit of government that is able to adapt, (Player, 2003: 7) (Hope & Fraser, 2003: 36), After the adoption of many units on the method beyond budget in the process of planning, control, performance evaluation, This budget advocates the existence of many tools in addition to the principles (12), As there are six tools useful in implementing the beyond budget method: the shareholder value creation model, benchmarking, activity-based management, tools customer relationship management, organizational information systems and renewable forecasting, and the balanced scorecard (Gonçalves , 2018: 35).

Al-Lahibi, (2018, 63) identified a number of the main advantages of the beyond budget method, as they can be identified as follows: Combining the benefits and advantages achieved by the different methods that are included in this method. This method supports units that adopt decentralization and transfers the decision-making authority to branches and departments, Reducing dysfunctional behaviors, by modifying uncontrollable factors to increase the accuracy and fairness of performance appraisal, encouraging employees to participate in the design of the unit strategy by giving them relative rewards, faster response to operations and adapting to environmental changes specific to the unit, avoiding embezzlement and fraud that It happened during the budget preparation process.

Based on the foregoing, the researchers believe that the most important characteristic of the beyond budget method is their support for decentralization and empowering employees to make decisions, which gave employees an opportunity for creativity and excellence, and encouraged them to innovate, which contributes to the formation of a new and sustainable competitive advantage through employees. And because the method beyond budget is a new method, there are some limitations that some researchers referred to in this method, including what was mentioned (Úlfarsson, 2018, 30), saying: The method beyond budget is not equally suitable for all governmental and non-governmental units, employees' fear from change, the possibility of facing difficulty in managing without traditional budgets, and the absence of internal standards for evaluating the performance of responsibility centers.

The researchers believe that these limitations can be overcome through the use of the computer in preparing and implementing a method beyond budget, as the use of the computer will facilitate the use of complex administrative systems as well as work on its spread in governmental and non-governmental units. The unit will have a framework for planning and coordinating operations and the possibility of Monitoring and facilitating decentralization.

To address the research problem, a qualitative analysis was relied upon by discussing the requirements for preparing a method beyond budget at the University of Mosul the research sample that was selected through interviews,

The interviews were prepared by building an (objective guide) which is a list of topics that will be discussed with the respondents, and this guide was in the form of a set of questions that dealt with the requirements of the beyond budget method. In preparing the guide, it was relied on a systematic review of the literature regarding the subject of the current study.

The actual interview, which was conducted with (27) respondents, was carried out. The issue of entering into the interview was taken into account gradually, as the first step was to introduce the researcher himself, give a simple idea of the study and its objectives, and then start with the introductory (introductory) questions. About the budget, and then enter into the in-depth questions, one of the important things that was taken into account in the interview is to give guarantees to the respondents to keep the information confidential and not to publish any personal information (such as the name) related to the respondent. The reason for this is to give the respondent a kind of reassurance to encourage him to provide the researcher with as much information as possible about the method of preparing the budget at the university.

The process of data analysis and interpretation in qualitative research is characterized by the fact that it depends on the analysis of texts, and the analysis includes the development of axes, and the results are interpreted broadly and broadly. The data comes from images, written or spoken text. The researcher uses another approach to analyze the data as he collects a text database, so he analyzes the text by dividing it into parts, which is a group of sentences called Text Segment, and determines the meaning of each group of sentences instead of using statistics. The researcher describes the phenomenon under study by analyzing it, and the results are a description of the participating individuals. In some qualitative studies, the research report is mostly a lengthy description of individuals in the form of axes, or broad categories that in themselves represent the results of the study, The presented picture is richer when the researcher interprets the meanings of the data by meditating on it, clarifying what is related to it in his personal experiences, dropping his reflections and opinions, and drawing conclusions from a general petition (Al-Barzanji, 2021, 127).

This method will be adopted in the current research, as the data will be collected in the form of texts, and then analyze these texts and find main and sub-themes through which to identify the requirements for applying the beyond budget method in preparing the budget at the University of Mosul, as follows:

1. Allocation of financial resources

There are many challenges facing government units, and limiting the efficiency of their use and allocation of their available resources, which it has become necessary to confront with modern methods to ensure the survival and continuity of these units, which requires the adoption of good scientific methods for the allocation of financial resources, and an attempt to reduce them without prejudice to quality requirements and achieving goals. From here, new methods appeared in preparing budgets and utilizing them in rationalizing decision-making, including the method beyond budget (Ahmed, 2018, 194). The balanced scorecard is the tool that provides the administration with an integrated framework for managing the activities of

government units, and the use of a method beyond budget helps to develop and support the planning, measurement, control, and performance evaluation function of government units (Mahariq, 2016, 5), Hence, the research hypothesis can be formulated as follows: Hypothesis No. (1): "The adoption of resource allocation on the basis of the university's activities divided according to the axes of the balanced scorecard leads to the improvement of performance management systems at the university".

2. Dynamic Unit Objectives

Managers in government units, through the use of a method beyond budget, undertake to achieve the unit's dynamic goals that depend on benchmarks and are linked to the performance levels of each of the leading units and are affected by various environmental changes (Mahariq, 2016, 16), as setting performance targets in a dynamic manner based on the goals. The dynamism of the unit leads to an increase in the effectiveness of the areas of planning, control, and performance evaluation (Abdel-Aal, 2013, 64), and from here the research hypothesis can be formulated as follows: Hypothesis No. (2): "The preparation of a flexible and adjustable budget based on the dynamic objectives of the unit leads to the improvement of performance management systems at the university".

3. Relative rewards

The relative rewards in the units that apply the beyond budget method depend on each of the results of the authorized units, and on the results of the unit as a whole. At the end of the year, the results are evaluated against the results that could have been achieved under certain environmental conditions compared to the competing units. (Abdel-Aal, 2013, 154), as the relative rewards focus on the performance of the collective team as a whole and not the individual performance of the employees, i.e., the relative rewards are related to the relative performance (Maharik, 2016, 19), and from here the research hypothesis can be formulated as follows: Hypothesis No. (3): "That The university adoption of relative rewards based on relative performance leads to the improvement of performance management systems at the university".

4. Decentralization of the budget preparation process in government units

(103 Hansen, et al, 2003) sees traditional budgets as a tool that is unable to adequately perform the planning and oversight role in uncertain environments, and in light of this, the beyond budget approach proposes a more accurate model for improving the planning process based on activities. However, it is not sufficiently exposed to how an effective performance appraisal system can be designed. On the contrary, the beyond budget method assumes that the improvement of the planning function takes place only if it is separated from the performance appraisal function which is largely rooted in the budgetary control systems, i.e. The greater focus of the beyond budget method is on changing the performance appraisal system and on decentralizing throughout the units and in the budget preparation process, and from here the research hypothesis can be formulated as follows: Hypothesis No. (4): "The adoption of decentralization at the University of Mosul leads to improvement University performance management systems".

5. Grant exchange powers to lower administrative levels

In order to apply the method beyond budget in an effective manner, the managers of self-managed units need complete freedom to act within the strategic boundaries of the unit, and this means that these managers, can take a certain action without referring to the higher manager (Abdel-Aal, 2013, 149), as Enabling employees to make the financial decision-making process is by providing a supportive environment based on trust, and providing appropriate information for all administrative levels to rationalize the decisions taken (Abdul Latif, 2014, 165), and from here the research hypothesis can be formulated as follows: Hypothesis No. (5): "Granting the powers of financial disposal to the lowest administrative levels at the university leads to the improvement of performance management systems".

The third axis: analysis and discussion of the results

The results of the respondent's analysis showed the requirements for applying the beyond budget method and the acceptability of this method at the University of Mosul, and they were as follows:

1. Testing the first hypothesis: The Balanced Scorecard (BSC) translates the unit's strategy into goals and measures, as it combines financial and non-financial measures, as the process of allocating financial resources (budget) has been replaced by the new method based on the beyond budget method, which is derived from the strategic objectives of the university Determining the basic activities distributed according to the BSC card, the Balanced Scorecard, in the first order among the questions asked to the respondents, as they were repeated approximately (65) times and at a rate of 30% of the total answers of the respondents, which represents the highest percentage of the total answers of the respondents. This is a clear indication of the acceptability of resource allocation according to the scorecard at the University of Mosul (because it will contribute effectively to improving financial and non-financial performance by providing immediate information on the results of operations) by individuals working in financial affairs at the University of Mosul. It is one of the first requirements for the application of the beyond budget method, the classification of expenditures according to the balanced scorecard to achieve a fair performance appraisal process and to achieve performance improvement, the main goal of the beyond budget method. Which means the success of the first hypothesis of the research.
2. Testing the second hypothesis: The traditional method of budget preparation has been severely criticized for its inability to keep pace with changes in the regulatory environment, also known as the new information age, and the process of linking budget to goals is considered one of the important issues in the unit, in contrast to the item method that does not take Given the strategy, which made him vulnerable to criticism. As the university's goals are dynamic (that is, they change with circumstances) and the best example of this is the Corona crisis, As the education was in presence and during the crisis, education turned to e-learning, meaning that the goal remained the same, but it suited the circumstances and did not remain static, and therefore the requirements of in-person education are completely different from the requirements of e-learning, and therefore the

budget must be flexible and adjustable with different conditions and environmental variables so that it can unit to achieve its goals. The question posed to the respondents about the dynamic goals of the University of Mosul and making the budget adjustable to suit different environmental conditions and variables achieved a repetition of nearly (54) times and 25% of the total respondents' answers, and this is a clear indication that the budget is flexible and adjustable until it is achieved. The university's goals are compatible with different circumstances, which means proving the second hypothesis of the research.

3. Testing the third hypothesis: The method of individual rewards is not effective for the unit, because the success of units is achieved by the efforts of employees as a whole and not through specific individuals, so rewards must be based on team results, and rewards are given to the team that achieved acceptable performance by comparing key performance indicators For different teams at the end of the year, the relative rewards for the team are based on the results of the performance of the units as a whole and the results of the performance of each division separately. The rewards focus on team performance or collective performance instead of focusing on individual performance. The use of relative rewards based on relative performance is one of the requirements for applying the beyond budget method, as it was mentioned nearly (50) times and 25% of the total responses of the respondents, and this is a clear indication of the acceptability of the method and the research individuals' support for this type of rewards method, as the relative rewards are collective and not individual rewards, which called on the sample members to support them for this type of rewards because it is dependent on relative performance and not fixed rewards given to specific individuals, which means the success of the third hypothesis of the research.
4. Testing the fourth hypothesis: the demand for decentralization in the preparation of the budget ranked fourth, with a frequency of approximately (28) times, and at a rate of 13% of the total responses of the respondents, This is an indication that the university can shift towards decentralization in the preparation and implementation of the budget, and the necessary requirements for the transformation are met, but there is an obstacle standing in front of this matter, Is that we need a political decision and an administrative decision in this regard in order to activate decentralization, as for the ability to transform and the ingredients, according to the results, the University of Mosul is able to shift towards decentralization and it has the ingredients for that, which means the success of the fourth hypothesis of the research.
5. The fifth hypothesis test: granting the powers of financial disposition to the lower administrative levels and the shift towards network management instead of hierarchical management came in the fifth order and was repeated approximately (20) times and at a rate of 9% of the total responses of the respondents, and this is a clear indication of the acceptability of the idea among the respondents, This is a requirement of the method beyond budget. As the budget will be used to delegate authority, by delegating department managers to the authority to spend specific amounts of money for specific purposes related to their activity without obtaining approval from a higher authority, which makes managers responsible for their

actions and work for the interest of the unit, thus achieving decentralization of work and flexibility of disposal Financial, which means the success of the fifth hypothesis of the research.

According to the above, the results of the qualitative analysis of the requirements of the beyond budgeting method can be presented according to the following table:

The table shows the requirements for the beyond budget method

No.	The requirements of the beyond budget method at the University of Mosul	repetition in interviews	percentage
1	Allocating financial resources at the University of Mosul based on the activities of the university divided into the axes of the Balanced Scorecard BSC because it will contribute effectively to improving financial and non-financial performance by providing immediate information on business results	65	30 %
2	The goals of the University of Mosul are dynamic, so the budget must be flexible and adjustable with environmental conditions and variables	53	25 %
3	The University of Mosul's use of relative rewards based on relative performance as part of the requirements for using the beyond budgeting method	50	23 %
4	The University of Mosul can shift towards decentralization in the process of preparing and implementing the budget, and it possesses the necessary ingredients for transformation	28	13 %
5	It is possible to grant the powers of financial disposal to the lower administrative levels at the University of Mosul	20	9 %
	The total	216	100 %

Prepared by the researcher

In the light of the previous table, and through the personal interviews of the research sample, it was found that most opinions agree on the existence of requirements for applying the method beyond budget at the University of Mosul, represented by (allocation of resources according to activities, dynamic goals, relative rewards, decentralization and expansion of powers).

Conclusions

1. The scientific and organizational justifications and advantages achieved by the beyond budgetary method generate an urgent need for research and development to find the means that contribute to finding an appropriate ground for its application.

2. The use of a method beyond budget leads to the optimal allocation of resources and increases the efficiency and effectiveness of activities, programs and sub-programs, and contributes to supporting mechanisms of control and responsibility for deviations, evaluating the results and effects, and determining the extent of response to the planned programs and achieving what is targeted from them.
3. The inability of the current method adopted in preparing the budget of the University of Mosul to be an effective tool for evaluation and to provide information that helps decision-making, which requires moving to modern methods of preparing budgets.
4. The weak aspect of Mosul University budget planning and preparation lies in the lack of vision and the weakness of the concepts based on it. This is reflected in the weak harmony between the tabulation process for expenditures and the actual reality of spending, which led to the separation of the relationship between inputs and outputs, and the lack of linkage between expenditure and achievement.
5. The existing governmental accounting system at the University of Mosul is not sufficient to apply the method beyond the budget due to its inability to measure the actual performance of the university and the lack of flexibility in implementation.
6. The use of a method beyond budget at the University of Mosul leads to the optimal allocation of resources and increases the efficiency and effectiveness of activities, programs and sub-programs, and contributes to supporting mechanisms of control and responsibility for deviations, evaluating the results and effects and determining the extent of response to the planned programs and achieving what is targeted from them.
7. The researchers conclude, through personal interviews of the research sample, that the beyond budget method was widely accepted and supported by the respondents, in addition to the existence of requirements for its application at the university.

Recommendations

1. The shift from the traditional method of preparing the budget (item budgeting) and the accompanying shortcomings to the modern method of preparing the budget (beyond budget), which focuses on achieving matching costs with expected benefits for the purpose of evaluating and improving performance, arranging goals according to their priority and linking appropriations and goals required of them, and providing financial and non-financial measures that can be used in the process of evaluating and improving performance.
2. Linking the reward systems at the University of Mosul with performance indicators to generate a kind of affiliation among the employees.
3. Work to develop the administrative and financial cadres of Iraqi universities by participating in training courses and scientific conferences to qualify them to lead the change process. The application of modern methods in preparing budgets.
4. The necessity of paying attention to preparing a set of institutional performance indicators (sets of standards) through which the effectiveness,

efficiency and quality of the performance of the university and colleges are recognized.

5. The researcher recommends adopting a method beyond budget at the University of Mosul because it will provide additional information that will help decision makers to take decisions in the field of performance management and improve financial and non-financial performance, which will achieve sustainable competed for the University of Mosul.

The research is extracted from a master's thesis entitled "A proposed model for using the Beyond Budget method in improving the performance of government units, an applied study at the University of Mosul" submitted to the Accounting Department at the College of Administration and Economics, University of Mosul.

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