

THE IMPACT OF INTERNAL CONTROL ON THE COMPANY GENERAL BUDGET AND ITS IMPACT ON THE REVENUES GENERATED IN THE LICENSING ROUNDS

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Abstract

In half the second from century twentieth to attest size flows investor more big and returns that to working that It happened in structure Economy Global to watch driving in Orientation Countries the world Toward economic market , and transformation Toward adoption policies Release commerce investment, more Input This is amazing Countries in integration The economist Global , And the reason the main in that Back to Development Great that I witnessed it environment Business international from legislation Economical and political and developments in technology production Connection and information . Which This is amazing study to detection on Effect application tools administration internal on budget the public companies and its reflection on America derived from Tours licenses. The researcher chose the oil company in Iraq, and the study sample consisted of (42) employees. This study concluded that application tools administration internal on budget the public Semen certifies us derived from Tours licenses .

Keywords: *IFRS16 Rental Standard, Quality of Financial Reporting, Iraqi Joint Stock Companies.*

Introduction:

In the second half of the twentieth century, the volume of investment flows mainly in that development to the significant development witnessed in the international business environment in terms of economic and political legislation and developments in production technology and information available in large projects. From the markets in many transport costs, 2.4.4.4.4.4.4.4.4 shares in the exhibition of its products, as for international shares As a result of the need for all units of the Iraqi economy sectors to be financed by lease contracts, including transport and communications units, and for Iraq to adopt the application of international financial reporting standards for all economic units as they were applied in the banking sector, as well as and , as a result of not addressing an important issue such as lease

contracts in the Iraqi environment in an adequate manner. Through studies and research, this was a reason to motivate the researcher to study this important topic.

- Ease of movement of individuals between countries without political restrictions and sufficiency.
- Facilitate the movement of funds between member states in production offices.
- Issuing indicators that rank the different countries of the world according to the degree of their commitment to this.
- Wholesale pricing restrictions.
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There is a reason for financing other financing projects for financing, including both domestic and foreign investment. There are many factors in the field of investment and viewpoints in the field of investment abroad. And as a result, in recent years, corruption and corruption have cascaded from the least corrupt circles to the reality.

The current research clarifies the correlation between the concept of internal interdependence in the general budget of companies and its reflection on the United States in licensing, where securities (licenses real estate) are considered the main source in the economic fields in various real estate, whether they start or take them in light of the scarcity of resources, the local environment and the poor alike, which its direct impact is reflected on social indicators. Foreign direct income helps in lowering the levels of host unemployment and reducing the poverty rate in the society and the well-being of the citizen.

Internal jobs in the United States In the field of internal investment in the United States in the field of jobs that work in determining the jobs that work in the field of jobs that you seek to achieve, its location, and its assistance in the oversight activity, they were numerous and differed according to the time and place in which they were practiced.

There were a number of methods that worked in the creation of a combination of government work and accounting. The outside from the outside and the inside from the outside

Based on the foregoing, the problem of research in the Ministry of the Interior, the general budget of companies and its reflection on America is one of the licensing priorities.

The problem of the study emerged a group of questions as follows:

Effect administration internal on budget the public a company and its reflection on America derived in Tours licenses

the words key: United States derived from Tours licenses , administration internal .

1. Introduction

Ease of movement of individuals between countries without political restrictions and sufficiency

- Facilitate the movement of funds between member states in production offices
- Issuing indicators that rank the different countries of the world according to the degree of their commitment to this
- Wholesale pricing restrictions

Applying the principles of internal management and the commitment of For example, it seems the authorities that monitor the general budget

- The extent to which internal mechanisms apply to the US corporate general budget ?

– Is the application of the internal principles on the general budget of companies one of the determinants and motives of direct investments ?

.The goal of the main goal is to achieve clarification

.the phenomenon of financial and administrative fraud and corruption These numbers appear in

Which helps them understand the financial situation of companies, which leads to the

.rationalization of their decisions

The rest of the research is divided into five sections. As the first section will deal with highlighting the previous studies on the topic and the theoretical framework that will be relied upon. While dealing with the third section. Then the fourth section will be devoted to

highlighting the systematic approach to the practical side. We will deal with the conclusion in

.the first section

2. Previous studies and theoretical framework

1.2 Previous studies

This paragraph contains a group of Arab and foreign studies that complement the theoretical framework of the study. basing on this :The previous part of previous studies

:The following are the most important studies related to the topic of the current research

✓ **.Study (Asaad et al) (2022 entitled , An internal role in evaluating the performance of government institutions' services**

Where is the aim of this research To shed light on the services of government institutions to reach the best methods in the performance evaluation process. To achieve the objectives of the research, a department was chosen Karbala agriculture as a sample, where this calendar was used. Used in inductive and deductive graph, evaluation, evaluation, evaluation, evaluation, evaluation, evaluation, evaluation, evaluation, and preparation. Suggest recommendations, the most important of which are with the standards and rules of public services, as well as the development of the institution by addressing the weakness in the internal management system.

✓ **Saad Abdel-Karim, Rajaa Abdel-Azim Al-Banna, Bashir) Study and Mustafa (2020) Abdo. The impact of the development of internal management systems in government units on the performance of the supreme audit institutions (a field study in Libya.**

where This study consisted of two axes: the first axis, the analysis and the lectures, and if it was achieved? The study was collected in Cronbach's total study results and statistical .statistical analysis Due to the large size of government units, the difficulty of communication between levels, and exports. The study recommended working on developing services in the field of services and raising the level of units through their financial resources and to enhance accountability and integrity in line with the developments that occur in the regulatory .environment by rebuilding the infrastructure of government units, the basic structure of units and the effectiveness of the internal control system

✓ **A study (Kheladi Radia, 2020) entitled The role of internal audit in evaluating the internal management system and its implications for corporate governance.**

Where the research problem is: "What is the extent of the internal audit's contribution to evaluating the internal management system and what are its implications for corporate ."?governance_ ,A general analysis was made for engineering, engineering, engineering

,engineering, engineering, engineering, engineering, engineering, engineering, engineering, engineering, engineering, general, and corporate governance.

✓ **Study(Abdul Karim et al., 2020) This study dealt with the analysis of the interior unit in the units government**

The study mainly aimed at measuring the impact of the development of the interior unit in government units and its impact in Lybia. Correlation alphanumeric was used. The study took place in a large group of internal government units as a result of the expansion and magnitude of its activities and the complexity of its operations.

✓ **Study (Wiza Bahaz, Houriya Ajila, Safia Mustafa, 2019) The role of internal audit in activating the internal management system in economic institutions.**

Where the research problem is represented in: "To the internal audit of the internal account in the economic institution"? This study aimed at the end that has been integrated into an internal system, where this network works to integrate internal services, and the study concluded that the internal network seeks to structure quality in the internal organization.

✓ **,Study (Abdul Azim(2017).**

This study aims to identify the various roles of internal auditing within the company that allow the company to determine the efficiency and effectiveness of the internal control system, its role in risks, its relationship with internal parties, internal queues, and the role of internal internal auditing. The study concluded that there is a relationship with the role of internal auditing and the effectiveness and effectiveness of internal and internal effectiveness and characteristics, and between the requirements of governance and the quality of auditing in supporting risk management.

✓ **Al-Baghdadi and Odeh(2017 Entitled "Internal Efficiency and Effectiveness in Evaluating Government Institutions (An Empirical Study in the Directorate of Sewage "(in Al-Qadisiyah Governorate**

It aimed to clarify the role of the internal management in evaluating the government .institutional institution in order to present the performance report in the institution's report I watch implementation when planning to deliver services successfully Research Diwaniyah sewage department was chosen to be the research sample The Department of Internal Information in the preparation of reports, as the department does not submit reports on the performance of the directorates and present them Administration, and the weak role of the internal control department over the water treatment units and laboratories her inspection. And refer to the search in the next section, the Running and Indoor Dance section.

✓ **Study(Ansar Abbas Shah et al., 2023)**

Evaluation of the impact of internal audit factors on the effectiveness of internal audit : the mediating and mediating effect of ethical culture and internal control

Investigate the subject of external independence and management and your the goal cooperation on the internal phenomenon. Revenues Earned by March 30, 2023 Internal Controls, Key Factors of Internal Audit (Independence, Management Support and And internal effectiveness in the private sector in Pakistan. Sectional design (Collaboration was used in this study. Four hundred and eighty (480) questionnaires were distributed to auditors in Pakistani firms of chartered accountants based in Lahore on the basis of convenience. Sixty-one (61) indicators were measured on a five-point scale Linkrt OK to OK

. to OKSEM-PLS is used for data analysis. The results show that there is an internal external relationship, management support has no relationship. Moreover, the results show that ethical culture does not have a moderating effect on internal engagement in an internal system and effectiveness that appears. Likewise, the influence of this inner circle positively mediates the relationship between the two inner circles. Moreover, it demonstrates the value of independence and the cooperation of external auditors in the efficiency of internal auditing and business performance.

✓ **Study(Hugo Wiley Escobar Zurita et al., 2023 (**

Internal control in the profitability of a public service company - Peru

Nowadays, interiors have become profitable and profitable. The aim of this research is to describe the effect of internalization on profitability in a public service company(2021) , Chosica and for this reason the idea of a quantitative study of applied type, with a non- , experimental design, and a descriptive cross-sectional scope. You use the questionnaire and the documentary analysis to analyze each variable. The results show that the internal level increased by 62% and showed, for a short period, in the return rates for the year 2020, as the return on assets decreased by 10% and the return on equity by 19%. , % 21ROCE 10 %ROS. , And so on

✓ **Study(Gabriel Mochoke Mutua, 2023)**

Effects of internal control components on inter-firm revenue generation in Kenya

Companies and commercial establishments. Internal regulations of the internal governance systems of enterprises revenue collection practices. In terms of internal system and revenue generation, research in this area is scarce. Identify internal management components for revenue generation in Kenyan companies. The game focused on models of control environments and control activities in Kenya. Agency theory and being the best will be the basis of the study. The study engaged a literature review approach to see if there was a direct relationship to internal components and revenue generation. This piece of information has come to the conclusion that budgets are highly dependent on revenue collection, which is essential for financial business. According to reports, constantly improve internal management to maintain the current system while expanding capacity, regular internal training, and staff development.

✓ **Study, 2022 ((**

Disclosure index of asset accounting procedures in the public sector: analysis of the municipalities of the State of Espírito Santo

The aim of this study was to determine the level of disclosure of equity accounting procedures ,Perspective Analysis of Internal Variables in the public sector to municipalities in the state Internal Development, America and the Emirates Budget. Quantitative analysis methods were used in this research, such as descriptive statistics and multiple linear regression. It was found that the average disclosure of asset accounting procedures reached by the analyzed municipalities 19.55. What is heard here until the morning

:The results drew the following

With regard to internal organ and population variables, the model was not statistically .significant

As for the budget variables and statistics, a reflective relationship ended with a disclosure index, as those with better educational indicators and higher tax collection tend to have a higher disclosure level. Finally, the evidence from this research in this episode of examining disclosure and determinants, to understand the process of harmonizing public sector accounting and international laws in the municipalities of Espirito Santo.

✓ **Study(Franklin Odhiambo Ochola .et al, 2022)**

The impact of internal controls on the performance of devolved governments in Kenya

Internal controls are the primary determinants of fiscal taxation in a worldwide devolved government. Kenya's devolved governments recorded a decline in their source earnings from per cent in 2013/14 to 8.8 per cent in 2016/17. This research sought to determine the effect .of internal controls on devolved governments in Kenya through a correlational study Population 423 respondents from 47 devolved governments in Kenya. Lovers abuse 381 respondents in the experimental study following the realistic study. Primary data was collected using a structured questionnaire. Descriptive and inferential statistical data were included in determining the direction of the study variables and predicting the variables, respectively. The results of the study were presented using figures and figures, while. $p = 0.002$) the hypothesis , .was that, according to the hypothesis, a tax was imposed on the people on the ground

✓ **Sanusi Badlah study Athlete , 2022) (**

Effect of Clarity on Budget Objectives and Reporting Systems on Performance Accountability with Internal Controls as Interventional Variables in Kotabaru Regency Government Skpd

The aim of this study is to validate the reports and prepare the reports. This study examines the Details on the performance budget report. This study is of the type of correlational causation .accountability report collectors for Kotabaru government agenciesKotabaru Regency government __ with a total of 30 ,SKPD consisting of 82 respondent samples. This study uses descriptive statistical study and partial partial squares analysis. (PLS- SEM)

The results of this study show Fawzia, Fawz, and the statement of budget objectives and internal reporting systems. Internal internalization as a nested variable can be used in floor budgeting and performance accountability reporting systems.

✓ **Study(Shaowen Hua et al., 2022)titled**

Female Executive Director and weak internal control

.This study examines how the gender of CEOs affects internal controls over financial reporting According to its top level counterpart, demographics can determine options. Previous literature documents characteristics of CEOs relevant to internal controls, such as the CEO's age and ,entrenchment; The use of this version of the codes is not welcomed, as it is played on me Meals .because they are said to act more conservatively and ethically than the chiefs Executives. regression models sign in andPoisson for CEO gender correlation and internal link vulnerabilities in U.S. public companies from 2004 to 2020. Current ED staff to report on our findings. Your Skills (2021) uses a two-stage model to address homogeneity concerns and to . show that our findings are not biased CEOs on the quality of financial reports.

✓ **Obaid's study God's mercy Mileyev , 2021) (**

Trends in increasing tax revenues for local budgets

Scientific information circulated in different sciences. He mentioned the need for an in-depth study of the conceptual framework in the US budget that developed practical recommendations for its sustainability. local budget.

Refer to the previous table of the study, the previous texts of the study, the original text of the local study, and the postponement of the local budget.

- increase in the state budgets local and local taxes and restore on their basis the financial ;base of the bodies of local self-government
- I would like to reconnect traffic to each other from local taxes .
- Budget transfers from the republican budget to the The existence of a system system local budget, which indicated that they were high. This situation does not allow implementation The full implementation of the general policy aimed at ensuring the independence of local authorities and strengthening local transport.

.2.2 to study Theoretical

1.2.2 Agency Theory

) The agency model was created by Jensen and Meckling, 1976) decision making. It is a theory :that looks at the interaction between two parties Management, who act as agents, and investors, who They are the main ones in this case. The agents perform specific tasks, and the .manager agrees to pay the agent. industry sector

This information imbalance makes it difficult to get investors to monitor whether the agent is . acting in their interests or not

(Muhunyo and Jagongo , 2018) It is stated that, according to the texts, the association is based on their interests in their own interests. The manager's use of the expert and tools to monitor Including strengthens the relationship between them. So management should get involved Bonus Year 2010 Year 2010 Year 2010 2010 2010 2010 2010 2010 information. (Dubihlela and Nqala , 2017)

This theory, this study, internal investment, investment in the enterprise. Getting inside information from the lack of information and those responsible for the investors Investors to . invest in obtaining important information in the management of information

.2.2.2 Supervision Theory

Describe(Keay _ (2017 ,

Good hosts get along with others! They are also not motivated by their own interests, unlike agents who subscribe to agency theory. From the point of view of the agent, if the work is done for the benefit of the company as a whole, then the individual nature and the opportunity to .achieve one's goals and objectives will be achieved in the process In contrast to looking according to a concept, the host is correct and independent. According(Argyris, 1973) , While .dedicating our efforts to preserving the environment, it is the third most important thing to do . And a larger statement For their activities, they return money to investors, in order to establish a reputation, and allow them to return to the market in the future with strong so-called papers .for financing

(Mohunyo and Jagongo 2018 ,) _ (Donaldson and Davis, 1991) also added that the ,Some improve returns combination of these two views saw them distanced from each other which follows that good management is to be able to find a good solution. The fact that

,corporate managers act as gatekeepers to their organizations—owners, customers, creditors and employees—lends credence to this study from the host.

control theory .3.2.2

The Engineering and Mathematics module deals with behavior circuits with reference inputs and external inputs. It contains inputs and inputs, it contains information about the inputs and ,inputs, it contains the inputs and products after the system, setting standards for planning planning, and expectations, setting standards for economic planning and monitoring, the infrastructure that is used in the infrastructure stakeholders (Watson et al; 2016).

. 3 Develop study hypotheses

It is considered a general idea in a situation anywhere in a residential land in a residential land in two floors in a residential land In the study of the answer to the question: The answer to the question is for the researcher to take into account a systematic and scientific approach based .on proof and argument in formulating it according to what suits him This holiday, wellness and methodology adopted in this holiday.

1.3 The first main hypothesis

Updating the informational content of the general budget and improving internal management controls leads to increased awareness and adherence to the rules and regulations governing licensing rounds, which leads to an improvement in the compliance ratio and reduction of fields, achieving an increase in revenue generated from licensesSanusi Padlah Al-Riyadi , 2022 .(

If there is an indicatively related relationship, it increases the number of errors or errors in organizations that lead to the loss or reduction of resources. In addition, the content of an updated and accurate informational content of the public budget can increase the adjacent administrative and legislative activities * It may lead to a control value for legal events for public events, and internal controls to increase revenues from licenses. (Ansar Abbas Shah et al., 2023)

There are factors resulting from search revenue in the revenue generated from search

The novelty of the informational content of public content, common languages and bylaws can play a role in increasing the revenue generated from licensing. There are several ways to explain the relationship between the two:

- :Increase awareness and awareness

The informational content of the retrofit government talks is updated, information and data for those interested in obtaining licenses are updated. This strengthens the connections to the available opportunities and allows the jobs to have better assessments and requirements, which increases the likelihood that they will participate in the licenses and increase the revenue generated from them.

- :Boost Confidence and Confidence

Update information and science. Growingcompanies can have informational content updated regularly, this can contribute to increasing the level of trust and transparency regarding their licensing rounds and financial operations. Ground, the area of land that you established.

- Improving my condition

The freshness of the informational content can be good at improving operations, tours and licensing. Thanks to the presence of up-to-date and accurate information, the process of contacting and interacting with interested companies facilitates the flow of operations

- Provide up-to-date information

The informational content of the General Budget is updated regularly, new information about licenses and transmissions around it can be included. This can contribute to increasing the awareness and knowledge of the commercial public (Gabriel Mochoke Mutua, 2023)

:From here we conclude the following hypothesis

the premise the boss The first(H1) There is a statistically significant relationship between : the novelty of the informational content of the general budget and the instructions of the Ministry of the Interior and the increase in the number of licenses in the United States of .America

The second main hypothesis 2.3

If there is an indicatively related relationship, it increases the number of errors or errors in organizations that lead to the loss or reduction of resources. In addition, the content of an updated and accurate informational content of the public budget, can increase the adjacent administrative and legislative activities, and this has led to an oversight value of the legal libraries of public institutions and licensing. Conducting studies to determine if the association . is considered statistically significant and what is its nature in detail

It leads to an increase in returns resulting from additional factors (Franklin Odhiambo Ochola et al., 2022).

This means there is a high oversight value for the events that lead to increased revenue.

There are several explanations that may explain this hypothesis:

- Promote trust and transparency

When you go green, green, green, green. Alternatively, opportunities for growth in scholarships can be increased.

- Improve quality and accuracy

Thanks for that. This has led to the improvement of financial and administrative procedures and the reduction of errors and violations that may lead to loss of revenue. This role can lead to increased licensing revenue.

- Organizing and facilitating operations

Regulatory value for public events and facilities can be found in the US Registry and Regulations. When content is available and well organized, it becomes easier for interested and .willing companies

- Improve processing and compliance

When controls are put in place, the level of management and compliance is enhanced. Your message increases by increasing the effectiveness of the game and the activities of the group.

- Display optimization

When education is in Arabic, this information installs a website, which makes it work with high quality.

- Boost confidence and confidence

There is a high in the evening when the evening of the week. Internal searches and the situation in the workplace.

- Improve management and planning

Existence of oversight value to aid in improving the management of financial operations and . planning. It can help make accurate and up-to-date decisions Sanusi exchanged it Athlete , 2022) (

By detecting overlaps in operational and operating procedures and making suggestions to increase their effectiveness and efficiency, the internal audit department plays an important ,role in improving the company's internal management. Furthermore, the governance program .Alert, sees solutions instantly, and promotes responsibility within the business (Ansar Abbas Shah et al., 2023)

: From here we can conclude from our products

the premise the boss Representatives and Centers(H2) There is a statistically significant : of events, public events, and internal instructions and relationship between the regulatory value .the United States of America increase in licenses

Hypothesis 3.3 The boss third

are internal systems Business activities of commercial companies effectively and reliable supporters (Ansar Abbas Shah et al., 2023) .

Having strong predictive value for government organizations can lead to increased revenue generated. The interpretation of this relationship can be as follows:

- Improve planning and collaboration

Available in standard information. Search messages can be in the following information:

- Better response to the market

Thanks to the value of selling teachers, and dealers in the field of buying and selling. Which increases the possibility of increased revenue.

- Improve effective use

To help companies use available resources. During the period starting from 2020

. In general, the improvement of operation, leading to increased investment in protection Rodrigo Santos da Mata, 2022) (

: Hence, we conclude the following third hypothesis

the premise the boss Third(H3) There is a statistically significant relationship between a : .predictive value of public institutions and internal software and a US increase in licenses

4. Methodology

. This pilot study targeted a well-researched test of scientific research

1.4 Selecting the applied study sample and its data source

, the managers of the oil companies in Iraq, their deputies The goal of the research community is . department heads and office managers

.2.4 Model search and measure its variables

measurement .1.2.4 independent variables

. This study relied on three independent variables

❖ **The first independent variable: Informatics of the general budget**

,To measure this variable, reliance was placed on 37 paragraphs, in this issue, in the same cover .according to topical data for this purpose

the novelty of the informational content of the general , Measuring the variable : Table 1 budget

ferries	code
Informatics of the general budget	
.It appears clear and understandable	<i>Fr_Inf_Con 1</i>
The map shows the administrative hierarchy, the distribution of .competencies, and the delineation of responsibilities clearly	<i>Fr_Inf_Con 2</i>
.There are plans for the company	<i>Fr_Inf_Con 3</i>
.The company's annual plan is written	<i>Fr_Inf_Con 4</i>
.Include units of measurement such as: cost, production quantities	<i>Fr_Inf_Con 5</i>
Goals The company and the detailed objectives are precisely and .clearly defined	<i>Fr_Inf_Con 6</i>
Objectives are written ,The company's general and detailed objectives and this is done by addressing the internal authorities, each according .to its location, in writing	<i>Fr_Inf_Con 7</i>
Goals are set .company in order of importance	<i>Fr_Inf_Con 8</i>
Financial operations are approved in The company shall be authorized by an authorized person such as the financial manager, and his .signature shall be circulated to all parties in the company	<i>Fr_Inf_Con 9</i>
Clarity of administrative offices with rapid communication and the .lowest costs	<i>Fr_Inf_Con 10</i>
The employee takes their leave normally and according to the work .conditions	<i>Fr_Inf_Con 11</i>
.that the period of vacation period It is expected	<i>Fr_Inf_Con 12</i>
The vision of the business figures of the work team is the goals of the .company, where they work in one team spirit	<i>Fr_Inf_Con 13</i>
management availability The company's appropriate information and working conditions for employees within The company to do their .integration in the best way	<i>14- nose</i>
.Encouraging innovative and creative works by accepting new ideas	<i>15- nose</i>
Cases of implementation of important cases are identified and .Unusual for the company	<i>16 _</i>
.Encouraging employment on the job training	<i>17 _</i>

Office management internal functions appropriate support from the manager .The company and the board of directors	<i>R_Va_Inf3</i>
The relationship between the financial manager and the internal auditor .is a relationship based on trust	<i>R_Va_Inf4</i>
Accounting considers it organized and compatible with the nature of the .business carried out by the company	<i>R_Va_Inf5</i>
The internal management system guarantees a first-hand review of the .business in order to verify the accounting data	<i>R_Va_Inf6_</i>
.The internal auditors make a sudden inventory of cash	<i>R_Va_Inf7</i>
The accounts payable department is completely independent from the .treasury	<i>R_Va_Inf8_</i>
Viewing the internal auditor for communications with all departments and departments in the .The company and the external auditor	<i>R_Va_Inf9_</i>
The internal auditor reports to a manager .The company directly	<i>R_Va_Inf10</i>
The reports of the internal auditor are sufficient, and these reports are distributed to the persons to whom they should be distributed in a timely .manner	<i>R_Va_Inf11</i>
Data is recorded in records first	<i>R_Va_Inf12</i>
.The data is set to the same state	<i>R_Va_Inf13</i>
.Clarification and explanation under academic research	<i>R_Va_Inf14</i>
Closing entries and inventory adjustments are confirmed by journal .entries	<i>R_Va_Inf15</i>
The Department of Accounts, Languages, and Periodicals	<i>R_Va_Inf16</i>
The reports and financial statements are sufficient for the purposes of .their settlement	<i>R_Va_Inf17</i>
Internal auditors participate in warehouse inventories to ensure that they .are accurately calculated at the end of the year	<i>R_Va_Inf18</i>
The internal apparatus is used for analytical and detailed vocabulary .arithmetic	<i>R_Va_Inf19_</i>

❖ **measurement the predictive value of the :The third independent variable informational ownership of the public budget**

To measure this variable, reliance was made on 20 items, and in this account, for the same purpose, according to its previous value

predictive value of informational intelligence for the Measuring the variable : Table 3 general budget

ferries	code
Availability The company has adequate protection of assets in terms of .the validity of the buildings	<i>P_Va_Inf1</i>
.All assets are insured against theft, fire and damage	<i>P_Va_Inf2</i>

.Responsible employee Insures the employee on the cash in his possession	<i>P_Va_Inf 3</i>
.All cash, including checks received from patients, is kept in iron clips	<i>P_Va_Inf 4</i>
:Availability of security requirements applicable in the circumstances of .loss, fire, theft, misuse	<i>P_Va_Inf 5</i>
.Machinery and equipment are maintained regularly	<i>P_Va_Inf 6</i>
Updating appropriate equipment and supplies company and to avoid .statute of limitations	<i>P_Va_Inf 7</i>
.All assets are recorded in the last week	<i>P_Va_Inf 8</i>
Compatibility with analytical logs in The company with the general .ledger record periodically	<i>P_Va_Inf9 _</i>
The purchase and sale of assets and the disposition of these assets are sold .by the Board of Directors	<i>P_Va_Inf 10</i>
.According to the table of powers approved by the company	<i>P_Va_Inf 11</i>
.There is a hardware control system, and the numbers are protected	<i>P_Va_Inf 12</i>
.Ensures periodic inventory of assets	<i>13 _</i>
.There are forms and documents approved by the company	<i>14 _</i>
Business relations, appearing, independence of functions, and within the .terms of reference, followed from the Board of Directors	<i>15 _</i>
.Terms are changed from time to time significantly	<i>16 _</i>
.It is located on the same website and administrators	<i>17 _</i>
Trademarks	<i>18 _</i>
Reviewing monthly reports submitted by beacons to senior management .by the senior oversight committee	<i>19 _</i>
The figures presented in the reports submitted to the senior management .by the Supreme Monitoring Committee are presented	<i>20 _</i>

measurement .2.2.4 dependent variable

❖ America derived from licenses

in this research work dependent variable USA earnings from licenses is the .Sales Flow Service Dispatch, Other ERP(Cascini et al., 2014)through The literature that has been circulated shows us that this term is multi-faceted. To measure this variable, we relied on 17 items.

measurement : Table 4 United States of America licensing round

ferries	code
<i>America derived from licenses</i>	
increase in America	<i>W_Inc 1</i>
The criterion for determining added economic value is a strategic criterion used by the company in evaluation her performance	<i>W_Inc 2</i>
profitability criterion is achieved	<i>3. W_Inc</i>
The company works to increase and improve the software America	<i>4. W_Inc</i>

The available financial resources and capabilities are exploited in a way that leads to the development of the company's performance	5. W_Inc
Excess liquidity is used as one of the metrics for evaluating a company's performance	6. W_Inc
Using the percentage reduction in the costs of services provided	7. W_Inc
The rate of return on equity is used as one of the metrics for evaluating performance	8. W_Inc
The correct application of the internal internal rules leads to determining the results of the facility in a transparent and clear manner	9. W_Inc
The external auditor's report is of great importance in determining the outcome of the business	W_Inc 10
Good workers in the field of internal work on the workers in the field of internal work on the result of the work of the facility taken a picture and a high position	W_Inc 11
The Department of Internal Services in detecting deficiencies, research solutions, as well as determining the establishment's business accurately	W_Inc 12
The existence of an internal system in the establishment that enhances the credibility of the results of its work	W_Inc 13
Comparing the reports of the current external auditor with the current results leads to a clear knowledge of the results of the establishment	W_Inc 14
The results of the company's business	W_Inc 15
One of the most important results of the establishment's work is an interview Expenses United Arab Emirates end result	W_Inc 16
The presence of an effective control system helps in the existence of a correct and accurate financial indicator	W_Inc 17

.3.4 Data testing, scale and analysis of demographic information

1.3.4 Statistical methods

The aim of searching for the two statistical tables(SPSS V24) ,(AMOS V24) ,
to study Statistics : Table 5

test or statistical test	T
Coding for the five-point Likert scale	1
(Alpha Cronbach) coefficient	2
testKomogorov-Simirnov	3
Confirmative factor analysis	4
Frequencies and percentages	5
Arithmetic mean, standard deviation, coefficient of variation	6
Simple linear regression	7

2.3.4 Single the study .

). Table No4 shows the demographic harvest of frequencies and percentages (. The following table shows the demographic figures as follows

✓ Most of the study subjects are between the ages of 40 and 49 years, and they represent of all the study subjects, while (38.1%) are between the ages of 30 and 39, (19%) are (%40.5) .between the ages of 50 and 59, and (2.4%) are their ages. Between 60 and 69 years old

✓ Academic major _ Carbos : _ _ _ _

✓ Number of years) : experience of 4.8 % (_ _ _ Between 5 and 9 , years old voted for professional experience (%16.7) Between 15 and 19 years old, (26.2%) voted with professional experience Between 10 and 14 years old, (16.7%) voted with professional experience between 15 and 19) years old, While most of them 31% voted for professional (experience Appreciate love 25 .year or more

✓ : Academic qualification The number of those who increased in percentage with a , individuals (27) reached percentage of 64.3)% . (

Table 6 and ,academic specialization ,age according to Distribution of study awards the academic And years of experience

the number	%The ratio	the number	vocabulary properties
years old 39-30	38,1	16	the age
years old 49-40	40,5	17	
years old 59-50	19,0	8	
years old 69-60	2,4	1	
the total	100,0	42	
Accounting and finance	83,3	35	Academic specialization
Business Management	2,4	1	
Economy	4,8	2	
Counting	2,4	1	
other	7,1	3	
the total	100,0	4	
Less than 5 years	4,8	2	Years of Experience
From 5 to 9 years	14,3	6	
From 10 to 14 years old	26,2	11	
From 15 to 19 years old	16,7	7	
From 20 to 24 years old	7,1	3	
years and over 25	31,0	13	
the total	100,0	42	
collegiate	64,3	27	Academic qualification
Postgraduate	35,7	15	
the total	100,0	42	

4.4) Reliability test (reliability of the questionnaire)

coefficient was used favorable Cronbach to measure (Questionnaire form) and each) in its : (7) final form can be analyzed, and the result is presented in the following table

We note the Cronbach alpha coefficient between(and 0.965 0.949) .for all variables This .leads to the fact that he is still in high spirits, which makes him steadfast

,Results of the "Cronbach Alpha" test : Table 7 elements of the study variables

Cronbach Alpha	number of items	variable
0.965	37	The novelty of the informational content of the general budget
0.963	19	a control value for public institutions The existence of
0.949	20	a predictive value of the informational information There is of the public budget
0.953	17	The United States came from the licensing round

5. Show lobbies

In this research, the researcher seeks to test the geographical hypothesis that appears in the study method, and uses statistics to verify the statistics in order to verify the acceptance of each .hypothesis, and to show the strength of influence between the variables and their dimensions

Table 8 Results of multiple linear regression analysis :

$r = \beta_0 + \beta_1 * x_1 + \beta_2 * x_2 + \beta_3 * x_3 + \beta_4 * x_4 + \beta_5 * x_5 + x_6 \beta_6 + \beta_7 * x_7 + \beta_8 * x_8 + \beta_9 * x_9 + \beta_{10} * x_{10} + \epsilon$				
level Moral ¹ significance	t test specialist	regression constant β	independent variables	
0,502	-0678		β_0	hard limit
0,002	1095	0,203	America derived from licenses	novelty Content of the Informatics of the general budget
0,032	2,238	0,446		Existence value for censorship buildings informational

¹ value over value to ;

0,244	1,184	0,266		Existence Predictive buildings informational value for
0,158	1,444	0,177		the age
0,361	0.927	0,084	control variables	Specialization Academic
0,145	- 1492	-0183		Years Experience
0,511	0,664	0,058		qualification Academic_
$R^2 = \text{coefficient}.793$ $F = \text{test statistic}18,596$ (p = 0.000) $DW = \text{standard error}1799$				Statistical description

.1.5first hypothesis test Analyze the result of the

the novelty of **The first hypothesis:** " There is a statistically significant relationship between the informational content of the public budget and the instructions of the Ministry of the " .Interior and the United States of America from licenses

Through the multiple regression results table We note a very significant, positive and B) significant regression constant of less than 1%= 0.203 , t = 1.095 , p = 0.002 from the (Result Search result . United States of America licenses And there is a relationship , That is and this is consistent with the (Canada) study , to licenses related.

of the result of testing the second hypothesis Analysis 2.5

The second hypothesis : "There is a statistically significant relationship between the of events, public events, internal experience and the United States increase in regulatory value ". licenses

,Through the multiple regression results tablethere is a significant relationship between the general positive and important characteristics of the significance of the general numbers, the , internal increase intaxes and the increase in the UnitedStates of America . Licenses from . in result Result Search result in result Get result Search result scratch

of the result of testing the third hypothesis Analysis 3.5

of **The third hypothesis :** "There is a statistically significant relationship between the value predictive value of public institutions and internal software and the increase in the United " States of America in licenses

Through the multiple regression results table We note that the regression constant is positive and significant greater than5) %B = 0.266, t = 1.184 , p = 0.244 . (

The information in the oceans, however, made us aware of what was going on. Those entering the United States from the European Union, licenses, are denied.

The interpretation of these errors in the implementation of software projects is deviations and the absence of scientific foundations in the estimated budget for financial needs in most institutions

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