

Responsibility Accounting and its Role in Evaluating the Cost of the Student between Traditional Education and e-Learning

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Abstract

In light of the outbreak of the COVID-19 pandemic and its developments, and what it has imposed on educational institutions by shifting from in-person education to e-learning (distance study). E-learning has been relied on recently, especially after 2019, so much that it has become an urgent necessity, including the need to adopt responsibility accounting in calculating the cost elements in each department, so that expenditures are controlled without wastage, so a comparison had to be made.

Between in-person education and e-learning to know the cost centers, specifically the cost of the student, a contribution to adjusting the cost of the student even between the main subjects and the supporting materials as an attempt to find solutions to a group of problems that arose during e-learning, including the unification of cost between the materials and between the two educations, despite the differences in the quality of communication between the student, the professor and the content. The research has reached a set of conclusions, the most important of which is the poor infrastructure, which made it imperative for universities to go to the acquisition of new assets in order to communicate electronically, such as internet networks, which is unprecedented for Iraq. The budget section and the higher education fund section, taking into account the scientific section with practical needs and the need for more documents than the theoretical section only.

Keywords: Responsibility Accounting, Student Cost, Traditional Education, e-learning.

Introduction

The stage or period of the Corona virus is the first period in Iraq that contributed to the transformation from face to face education and towards e-learning and in various areas of life, including the field of education, and from here digital platforms have become important and indispensable, and even obligatory to use for the continuation of the educational process For fear of losing years of school life for students in light of this critical time of the epidemiological crisis.

This rapid turn towards training and qualification and how to employ towards e-learning is inevitable, as is the case with the rest of the developed and developing countries of the world, with the achievement of the best outputs and the preservation of public capital from waste. The second is the theoretical framework and the third is the practical side, then conclusions, recommendations and sources.

Scientific Research Methodology

The importance of the research: The importance of the research stems from the role played by responsibility accounting in controlling costs and making the right decisions by showing its impact in measuring the cost of the student in face to face education and its cost in e-learning.

Research Problem: The problem centers on the suffering of the accounting department at the university (Q) from the high cost of the student, and this was noticed during the Corona period when costs decreased because some of them were not needed such as compensation of employees, transportation costs, energy wages and others that are used only during attendance and therefore there is a waste in the absence of presence, it was necessary to conduct field research to address the problem of high costs under the control of responsibility accounting and thus reduce cost pressure and employ them in more beneficial areas.

Research Hypothesis: The research is based on the following hypothesis: "Accounting responsibility is the ability to control wastage of costs so that they can be employed correctly."

Research Objective: The research aims to highlight the important role played by responsibility accounting in reducing the emergence of purposeless expenses by controlling responsibility centers.

Research Criteria: The amounts taken from the reality of the university's accounting documents and records (Q for the College of Administration and Economics) were relied on, and the amounts were withdrawn from the approved and allocated budget, Approve the amounts allocated for it from the service departments, approve the amounts allocated to it from the section of the Higher Education Fund, and approve the amounts allocated to it during the e-learning period, with extracting totals and percentages, and calculating the cost of the student in the following form:

Student cost in [in-person education/electronic education] = total expenses allocated from the compensation section of employees and other expenses with the section of the Higher Education Fund ÷ number of students in the four academic stages.

Research Community and Sample: The research community includes education related to the Ministry of Higher Education and Scientific Research, the community of public universities, i.e. education based on central expenditures, The university has been referred to with the symbol (Q) as a desire of the official, and out of respect for this desire to research the reality of this university by referring only to it.

As for the research sample, it was represented by the College of Administration and Economics, and the accounting department sample was withdrawn in its four stages.

Theoretical Framework

First / Responsibility Accounting: As a result of the expansion and development of the volume of business and responsibilities, controlling business and costs is not easy, which required a move towards decentralization and the delegation of powers and authorities. (Al-Mutawa, 2008). Because of these developments and changes, it was necessary to move towards modern methods of controlling performance and evaluating business, so the tendency to follow the method of responsibility accounting was an imperative as it is one of the methods of administrative accounting in the field of assistance and support in making supervisory decisions and performance evaluation, It arose as a supervisory method for business to evaluate human and financial performance to achieve the quality of reports through comparison between managers.

(Al-Haris, 2004). From this we conclude that responsibility accounting is a comprehensive system that links the administrative and accounting organization by dividing the unit into responsibility centers, and the urgent need has become for it to contribute to evaluating the efficiency of higher administrations in controlling cost centers regardless of productivity or profitability in light of a situation that includes: The scarcity of resources and the

need to economize on costs and employ those costs in better areas. The responsibility accounting system determines the cost orientation towards the goal for which it arose.

Where responsibility accounting is defined as “a method aimed at monitoring and evaluating the performance of the employees in the unit at their various administrative levels to hold them accountable for the result of their work compared to the planned performance and requires. Where the responsibility accounting system emerges as one of the methods of management accounting with the aim of providing accounting information in the form of performance reports that work on the oversight of officials in the departments and by evaluating their performance within the framework of the responsibility assigned to them and stemming from the powers granted to them by the senior management (Al-Kasab and Rashid, 2006).

It is also known as a comprehensive scientific system that links between the administrative organization and the accounting organization by dividing the project into responsibility centers to ensure oversight, evaluation and planning. (Kahla et al., 1996).

From this, we note that the responsibility accounting system is a control system and one of the administrative accounting tools in holding those responsible for their work and controlling the funds, through a set of laws, if they are applied, the control process becomes better with the rationalization of spending.

There are many goals that the Responsibility accounting seeks to achieve, including: (Saleh, 2000).

1. Linking the elements of the activity directly to the officials on the basis of the ability to control.
2. Assisting in the operations of: planning, organizing and controlling.
3. Helping to find a plan to organize the process of distributing incentives and rewards in an objective way, through which to prove everyone who improves performance and thus contribute to achieving high rates of efficiency and effectiveness while activating punishment or directing negligent performance.
4. A fourth goal can be added that dividing the project into a responsibility center and considering each unit as an administratively and costly independent subject, this will have a direct impact on the center, regardless of profits or revenue, which achieves part of the goals of responsibility accounting.

As for the advantages of applying responsibility accounting, they are numerous, including: (Samara, 2015).

1. Linking the accounting system to the structure of economic unit levels as a whole of organizational and executive.
2. Provide management with control information according to the responsibility centers, which helps in collecting costs and preparing reports that contribute to evaluation of performance. It contributes to moving away from the shared responsibility between the cost centers in particular and the elements of costs and revenues in general, and thus contribute to the exact determination of the cost elements in each center.
3. Follow up the performance evaluation from the highest hierarchy to below as a result of the interconnection and integration of reports.
4. In itself, self-control and its extension to various administrative levels of administrative organization in the unit. In order to build a solid cost base that facilitates the control process, there are a set of requirements that are required to be met when adopting and applying the method of responsibility accounting, which requires being a system based on the participation of all administrative levels in the organizational structure of the unit to achieve its goal of controlling the elements of costs and revenues, so that each official can in The organizational structure of the unit is to monitor the cost elements within the limits of its responsibilities under the concept of (the elements of costs subject to the control of the official), through the availability of a network and hierarchical reports produced by the accounting system in the field of control and performance evaluation, and therefore to apply the method of responsibility accounting, a set of requirements must be provided in the following form: (Rowe, 2008):
 - The existence of an organizational structure in which the lines of authority and responsibility are clearly explained.
 - Existence of actual accounting systems (financial and costs) that enable recording of actual performance and linking it to responsibility centers.
 - The existence of systems of control standards such as the standard costing system and planning budgets.
 - We may include other requirements, such as:
 1. The presence of an approved system for reports on exchange operations.
 2. The existence of a special system on completed operations (following actual performance).

Secondly / Traditional Education: It means the presence education in schools or universities, in which the elements of the educational process meet, the recipient, the addressee, and the subject axis, using simple tools

such as boards and pens, or using illustrative tools such as data show, tables, maps, and drawings. Education in Iraq is one of the best education systems at the level of The Arab region, and this was praised by the UNESCO report in its report issued before the Gulf War and the imposition of international sanctions, including the embargo, where Iraq had an educational level of up to 100%.

That Iraq is one of the first peoples to discover graphic writing and the use of symbols across its civilizations (Al-Janabi and Al-Barqawi, 2016).

Who among us does not know the history of reading and writing and its original homeland, the country of Mesopotamia and how they used the clay figures in correspondence and manuscripts, but the successive events and historical crises that Iraq went through until the beginning of the deviation, which is the date of the post - Gulf War and until the events of 2003 and the causes and destruction caused For places and features of knowledge, such as schools, universities, libraries and scientific thefts, in addition to the deterioration of the economic situation, which is one of the most important reasons for the deterioration and decline in the level of education in terms of quantity and type and the number of enrollment, and if we want to highlight the most important problems that have emerged in the field of education, which are considered obstacles that prevented it from developing, we include the following: (Al-Hayali, 2022).

1. The Iraqi environment lacks places designated for study so that more than 70% of Iraqi schools are built from clay and caravans, and sometimes roofed structures with their lack of water and electricity services.
2. Lack or absence of important infrastructure such as laboratory services for scientific fields such as factors and explanatory aids, with the lack of experience of most teachers and the large number of private lessons.
3. Because of the poor security and economic conditions, and the targeting of the field of education exclusively, it prevented most families from allowing their children to complete education, especially girls.
4. Lack of financial allocations granted to teaching staff.
5. Granting certificates, especially higher degrees, from unreliable universities, which directly affected education.
6. Financial and administrative corruption is rampant due to quota systems.
7. Underdevelopment or obsolescence, and sometimes lack and errors in the curriculum.
8. Lack of allocations for fixed assets, especially the collection of furniture, from the student's seats, the professor's sitting places, the presentation, writing panels, and others.

There are many reasons that cannot be counted and counted in one research, but rather need a folder because of the difficult stages that Iraq has experienced greatly, which has greatly affected education, leading to the corona pandemic, which was not negative in switching to e-learning, but rather due to the shortcomings of traditional education in itself. Researchers believe that this the only positive in the Corona stage is the transition from traditional education because it is he whosuffers by himself.

Third / E-learning: As a result of the negative consequences of Corona, which was not limited to the spread of the disease itself, but also delayed in many works and the interruption of communication completely, which affected the political, economic and social processes in general and the educational process in particular. It caused the difficulty of urban communication with the students, which necessitated the matter quickly and directly towards e-learning and logistical supply by it.

E-learning is an interactive system of education that is provided to the learner using communication and information technology, and depends on an integrated digital electronic environment that displays courses through electronic networks, provides ways of guidance and direction, organizes tests, as well as manages and evaluates resources and processes, as it needs an educational platform: It means an interactive educational environment that employs all web technologies, as it combines the advantages of electronic content management systems and social networks and enable those in charge of the teaching process (teaching staff, teachers and trainers) through several technologies, and not only teaching, but even to conduct many electronic tests And the distribution of roles between students and their division into working groups for the possibility of contributing to the exchange of ideas and opinions between the two parties, whether they are students or teachers, The educational platform also allows the possibility of involving parents in communicating with the teaching staff and seeing the results of the evaluation of their children, which helps in achieving high-quality educational outputs by applying a software system called (education management system) for management for documentation, tracking, reporting, databases and assistance in providing educational materials and programs Training or education and development programs based on a set of technical standards to obtain the quality of the outputs of this education in a way that contributes to relying on it in the future. (Quality standards guide, 2020).

That is, electronic education is an interactive education based on the use of electronic means remotely using many skills, and Salem has defined it as "technical skills and interactive communications to provide educational or training programs to the student without adhering to a specific time and place through interactive information and communication technologies using tools (radio, internet, TV, CDs, phone, email, computer devices, remote conferences via) (Salem, 2004).

The establishment of scientific conferences remotely requires providing a set of applications such as (Zoom, FFC, Meet, Class Room).

The desired purpose of shift in education systems from in presence to electronic is to achieve educational goals regardless of being in a specific place, but this needs to provide satellites and computer networks represented in the Internet (Al-Halfawi, 2011). In addition to the provision of communication devices, it contributed in a definite manner to the establishment of virtual libraries, and therefore the stage of transformation from in presence to electronic was an acronym of time and effort with the availability of the huge amount of information and data available despite the difference in the quality of the existing data and the desired data and even in the cost of delivering data. In addition to the difference in vision and cohabiting in an educational atmosphere, the student has become a free style completely different from the ordinary classroom atmosphere, direct delivery, summer exams and others. Thus it is a turning point from traditional education to free education. In this regard, Abu Al-Fotouh's study on student training skills stressed, explaining that they are skills that contribute to the development of the mind and as an attempt to increase electronic interaction and communication through the use of the Internet and its applications, its management systems in the correct way (Aboul Fotouh, 2006).

From the above, we can show that e-learning is an interactive system between two parties, one of whom is the giver (the teacher) and the other the receiver (the learner or listener) in the middle of a digital environment for the possibility of using the means of communication represented by communication technology and information transfer in order to provide guidance, directing, control, communication and conduct tests in the middle A tight legal environment.

On this basis, the importance of e-learning is highlighted through the following:

<https://uomus.edu.iq/ElearnImportance.aspx>

1. Delivery of studies and information quickly and with great accuracy without regard to the place and time with the possibility of storing information.
2. It provides an interactive relationship between the teacher, the learner and colleagues, with the availability of a kind of intellectual dialogue through, for example, e-mail and computer conferences that allow scholars and academic supervisors to exchange information and inquiries between them.
3. It provides new methods and Techniques of education and learning, such as visual and sound conferences on computer.
 1. It works to improve cooperation between teachers, which leads to more effective educational cooperation, especially at the level of graduate studies from within or outside the country. 5-It provides feedback between the teacher and the learner, and thus enhances effectiveness, and it also gives time to students to think and meditate before answering or giving an opinion.
 2. It encourages cooperative education and teamwork and to link the scholars groups to each other, even if they are far apart.
 3. It contributes to exciting the interest and desire of learners as it provides an educational environment full of knowledge and various experiences so that each learner takes what interests him.
 4. It leads to the development of higher thinking capabilities through creative scientific thinking in reaching problem solving and arranging ideas and organizing them.
 5. It helps to achieve the goal of education aimed at developing new trends and modifying behavior.
 6. It gives privacy in the educational process, where individuals differ in terms of their absorptive capabilities, and learning is isolated from others and gives the opportunity to try and error without any feeling of embarrassment.
 7. It helps in overcoming shyness and hesitation, as communication tools allow each learner an opportunity to give his opinion at any time and without embarrassment, and this type of education provides the full opportunity for the learner to discuss and dialogue.
 8. It is easy to reach the teacher and academic guide in the fastest time and with less trouble, even outside the official working hours, by email.
 9. The multiplicity of teaching methods to suit individual differences, as it is possible to receive the scientific material in a way that suits the learners, some of them suit the visual method, and some of them suit the audio or read method.

1. The construction of the educational material is distinguished by the self-education style.
2. It provides curricula throughout the day and every week to grant flexibility and smoothness in the educational process, which provides the opportunity to learn for members of society despite the special circumstances and family responsibilities. 16-Ease and multiple methods of evaluation of the learner's phase in the e-learning system, as it provides tools that analyze the grades, results, tests and quarterly works.

E-learning has a set of characteristics and features that make its application a great benefit: (Al-Halfawi, 2011).

1. Creating an interactive environment during the practice of the teaching process by using several means and techniques such as printed films, CDs or videos.
2. Not being restricted to a time or place, as it can be used anywhere and anytime.
3. Teaching large numbers in a short time and thus compensation for the shortfall in the teaching cadres.
4. E-learning has proven the possibility of involving several levels regardless of the social and economic situation.
5. The possibility of dialogue between the learners themselves and between the learners and the teacher.
6. Encouraging self-learning and collective participation among colleagues.
7. Taking into account individual differences and personal capabilities between learners, that is, according to their capabilities.
8. Ease and speed of updating scientific content as a result of the multiplicity of means and the speed of receipt of information.
9. Improving the use of technological skills and developing knowledge and research skills because they are directly available to all.
10. The possibility of using rare experts.
11. The possibility of organizing many explanatory means such as schedules, registration, and organization of tests.
12. Helps professional growth through the opportunities it provides for in-service training and continuing education.

E-learning has several types, namely: (Dean, P., Stahl, M., & Pear, J. 2001).

1. **Direct or Integrated Electronic Education:** It is the method used in education based on the use of electronic means to transfer and deliver information through, for example, a CD, that is, carrying out the process of communicating information by means of disks, but this process requires computer techniques or electronic conversations through applications such as Telegram or an application Meet.
2. **Indirect e-learning:** It is education that does not require the existence of the teaching, but rather receives information between learners and at successive periods such as education by e-mail.

Researchers show another method of electronic education, which is integrated education that includes direct education and indirect education, as this type of traditional education and modern education (electronic) is inspired by relying on the means of communicating information through tablets or displaying using movies, images and maps with the opening of discussions and dialogues between all. Thus, education in a digital environment becomes similar to the traditional in-person class, but education is remotely.

Despite the reliance of science in general and Iraq in particular on e-learning being the only outlet in light of crises and even becoming one of the necessities as a result of overcrowding in business and lack of time, this is not without its positives and obstacles. One of his positives has proven that he is able to keep pace with the rest of the countries as a result of the satisfactory results reached after the transformation from in-person education to e-learning. As for its negatives or the most important obstacles facing e-learning, the most important weakness in the modern technical means with the absence of infrastructure for the e-learning environment, the weakness of the Internet networks and its high costs in addition to this field needs a specialized technical staff, the lack of control because of the difficulty of supervising learners due to the absence of the side Humanity, which makes the results unfair between the majority.

Fourth / Responsibility accounting and its role in assessing the student's cost between in-person education and e-learning The importance of applying the administrative method represented by the responsibility accounting system, as it is one of the important tools approved for administrative accounting and one of the internal control tools that have been employed to complete the planning and control process with full transparency and disclosure, thus preserving material and human resources, achieving efficiency and effectiveness as a result of its activation in government units, And therefore Researchers believe that the responsibility accounting system is an effective system that works to provide information about the costs of actual performance and thus linking the responsibility centers to the cost goals, which proves that this tool has the ability to preserve.

The Field Side

The research community consists of public universities in Iraq, and it was not possible to mention the name of the university according to the desire and request of the university, so we decided to refer to it with the symbol (x), as it is one of the important universities that was established after 2012 in its colleges and important scientific departments and with distinct attraction, it has many contributions, the most important development and gain experiences to be qualified for the labor market.

The university consists of a group of scientific departments that reached the year 2018-2019 (10) departments distributed between (administrative, agriculture, engineering, law, information technology, and table (1) shows students distribution to the university's departments and the four stages of study in the following form:

Table 1: Number of Students in Scientific Departments at the University for the Academic Year 2018-2019

Sequence	Scientific departments	Student numbers				Total
		First	Second	Third	Fourth	
1	Accounting	320	355	351	358	1384
2	Business economics	249	301	309	322	1181
3	Finance and Banking	106	112	120	123	461
4	Public Administration	201	211	242	244	919
5	Financial and monetary sciences	48	52	58	67	225
6	Economy	25	32	36	44	137
7	Office Administration	20	23	26	32	101
8	Statistics	28	32	36	45	141
9	Industrial management	10	18	22	35	85
10	The environment	18	27	32	40	117
Total		1025	1184	1232	1310	4751

Source: It is prepared by researchers based on the archived information taken from the reality of the university's administrative records.

From Table (1) above, and according to some field interviews conducted by researchers, it was found that the university has a new plan to reconsider the closure of the two departments, Office Administration and Environment, as it is one of the departments with the lowest turnout in the number of students, noting that the numbers are high in the accounting department, if it is also found that the number of people For the first stage 5 sections, and the second, third and fourth 6 sections of study.

From the total numbers of the four study stages (1025, 1184, 1232 and 1310), the proportions of the stages can be extracted in the following form, which is shown in Table (2).

Table 2: Percentages of the Four School Stages

Stages	Numbers	Percentage
First	1025	22%
second	1184	25%
Third	1232	26%
Fourth	1310	27%
Total	4751	100%

Source: it is prepared by researchers

And if we compare the proportions of the departments so that we can choose the sample for research purposes, the proportions of the departments must be extracted as an indication of the importance of the scientific department and how to attract students increasingly for each academic year, and the following table (3) shows how the sample was identified and selected.

Table 3: The Percentage of Scientific Departments at the University (x)

Sequence	Scientific departments	Total	Percentage
1	Accounting	1384	29%
2	business economics	1181	25%
3	Finance and Banking	461	9%
4	Public Administration	919	19%
5	Financial and monetary sciences	225	5.50%
6	Economy	137	3%
7	office Administration	101	2%
8	Statistics	141	3.50%
9	industrial management	85	1.50%
10	The environment	117	2.50%
Total		4751	100%

Source: it is prepared by researchers

From the table (3) above, it is clear that the accounting department is the largest among the departments, at 29%. This indicates the importance of this scientific department and its position in universities. On this basis, the accounting department was chosen as a sample surveyed in our practical aspect, And the table (4) below will show the subjects studied by students throughout the four academic stages and over two courses (first course and second course) and in the following form:

Table 4: Weekly Subjects in the Accounting Department

Subjects	First stage						Course	subject Type
	Job title	Number of units	Study divisions	Weekly hours	Annual Weeks	Annual hours		
Accounting principles	Asst. Prof. Dr	6	5 Study divisions	30	30 Weeks	900	Two Courses	specialization
Business Administration	Prof. Dr	3		15		450	One Course	supports
Principles of Economics	Asst. Prof. Dr	3		15		450	One Course	supports
Computer skills	Asst. Prof	4		20		600	Two Courses	supports
Arabic	Asst. Dr	2		10		300	One Course	supports
Statistics	Asst. Prof. Dr	2		10		300	One Course	supports
Financial mathematics	Prof. Dr	2		10		300	One Course	supports
Accounting readings	Prof	2		10		300	One Course	specialization
Human rights and democracy	Prof	1		5		150	One Course	supports
Total		23		115		3450		
Second stage								
Intermediate Accounting	Asst. Dr	6		30		900	Two Courses	specialisation
Government accounting	Asst. prof.	6		30		900	Two Courses	specialisation
Accounting in English	Asst. Dr	6		30		900	Two Courses	specialisation
Operations Research	Prof.	3		15		450	One Course	supports
Organization Accounting	Asst. prof.	2	5 Study divisions	10	30 Weeks	300	One Course	specialisation
Public Finance	Asst. prof. Dr	2		10		300	One Course	supports
Law	Asst. prof.	2		10		300	One Course	supports
General Mathematics	Asst. prof. Dr	4		20		600	Two Courses	support s
Computer applications	Asst. prof	3		15		450	One Course	support s
Marketing	Asst. prof. Dr	3		15		450	One Course	support s
Total		37		185		5550		
Third stage								
Cost accounting	Asst. prof.	6	5 Study division s	30	30 Weeks	900	Two Courses	specialisation
Tax accounting	Asst. prof.	6		30		900	Two Courses	specialisation
Financial Management	Asst. prof. Dr.	6		30		900	Two Courses	specialisation
Financial accountancy	Asst. prof.	8		40		1200	Two Courses	specialisation
Audit	Asst. prof.	6		30		900	Two Courses	specialisation
Unified accounting	Prof.	4		20		600	Two Courses	specialisation
System								
Research	Prof.	4		20		600	Two Courses	specialisation
Financial facilities	Prof.	4		20		600	Two Courses	specialisation
Total		44		220		6600		
Fourth stage								
Managerial Accounting	Asst. prof.	6	5 Study division s	30	30 Weeks	900	Two Courses	specialisation
Accounting Theory	Asst. prof.	6		30		900	Two Courses	specialisation
Specialized Accounting	Asst. prof Dr.	6		30		900	Two Courses	specialisation
Advanced Cost Accounting	Asst. prof.	4		30		900	Two Courses	specialisation
Management Information Systems	Prof.	4		20		600	Two Courses	specialisation
Control and standards	Asst. prof. Dr.	4		20		600	Two Courses	specialisation
Graduation research		4		20		600	Two Courses	specialisation
Total		36		180		5400		
The annual total outcome		140		700		21000		

Source: it is prepared by researchers.

The methodological subjects are a set of curricula and experiences that the student provides to be able to hold the profession, As shown in Table (4) above, those materials, which are data information received by the student, were printed in the form of textbooks, lectures, or audio, such as if they were recorded, discs, videos, tapes, radio, or visual material that was a screen, television, illustrations, or In the form of materials that depend on the means of communication, and these require specific or definite applications and acrobats, such as class room, meeting, zoom and others, and these applications need a network and computers, And if we wanted to know the percentage and importance of the subjects table (5) below, this shows this as follows (noting that the annual hours will be relied upon:

Table 5: The Percentage and Importance of Specialized Materials in the Accounting Section

Subjects	First	%	Second	%	Third	%	Fourth	%
Specialty	1200	35%	3000	54%	6600	100%	5400	100%
supports	2250	65%	2550	46%				
Total	3450	100%	5550	100%	6600	100%	5400	100%

Source: it is prepared by researchers

From Table (5) above, we note that the highest percentage of the concentration of specialized subjects was in the third and fourth stages with a rate of 100%, meaning that all the subjects that are taught in the accounting department in the third and fourth stage are specialized subjects and not support, and on this basis we will rely on the last stage to study the costs what Between in-person education and electronic education and then evaluate them, so it requires knowledge of the approved expenses and how to dispose of them and spend them.

The financial expenditures approved in the university budget (x) for the period 2018-2019: Universities in general and the university depend on the research on the allocations adopted in the budget and what is allocated to them, as there is an annual allocation mechanism and according to which the doors of the operational budget are spent, and according to the need of all departments and service and scientific people (cost centers), where it is the only source to cover all the needs of the university With its various formations, the table (6) below shows those expenses that have been limited and assembled by specialized budgets in the work of the budget and in the following form for the 2018-2019 period:

Table 6: The Expenses based on the Budget Doors for the Period 2018-2019

Account number	Account name	Amount allocated	%
1	Employee compensation:		
	Salaries and wages	4,116,789,250	0.334
	Pensioners' wages	70,895,000	0.006
	Morning lecture fees	58,585,250	0.005
	Study leave fees	60,485,256	0.005
	Financial Allocations	7,458,236,145	0.606
	Government retirement contribution	545,254,023	0.044
	Total	12,310,244,924	98%
2	Service supplies		
	Travel expenses	1,900,000	0.067
	Allocations for dispatching expenses	300,250	0.011
	Publishing and media	100,000	0.004
	Rental of machinery and equipment	950,582	0.034
	Mail	850,617	0.03
	Communications and telegrams	3,214,102	0.114
	Scientific conferences and seminars	150,000	0.005
	Cleaning fee	20,250,350	0.716
	Banking services fees	550,000	0.019
	Total	28,265,901	0,02%
3	Commodity supplies		
	Stationery and prints	2,021,785	0.053
	Books and magazines	650,251	0.017
	Energy expenditures (fuel)	22,560,250	0.593
	Pesticides and control and prevention materials	556,450	0.015
	materials and supplies	14,254,025	0.375
4	Total	38,041,194	0,03%
	Asset maintenance		
	Maintenance of roads and bridges	250,000	0.003
	Maintenance of water installations	17,758,000	0.192
	Maintenance of transport media	6,250,250	0.068
	Maintenance of furniture and desktops	2,014,000	0.022
	Building Maintenance	40,555,000	0.438
	Maintenance of machines and equipment	20,458,000	0.221
	Gardens and park	5,250,000	0.057
	Maintenance		
5	Total	92,535,250	1,91%
	Current capital expenditures		
	Furniture, machinery, equipment and appliances	20,145,000	1
6	Total	20,145,000	0,02%
	Subsidies and other expenses		
	Total	12,491,482,519	100%

Source: it is prepared by researchers.

From the above table, we note that the largest percentage of employee compensation is 98%, and the reason for this is due to the huge and large number of owners in the college, where the appointment of owners in recent years was distinguished on the basis of special privileges such as the dismissed, martyrs, the injured and others, which were distributed among the colleges so that the college share was not in number Little and therefore the budget bears additional allocations according to the number of its owners, such as allocations for academic titles, geographical location, certificate and others, which burdened the budget and caused confusion, but the exchange operations that were viewed from the reality of exchange documents, monthly salary lists, advances to procurement committees, and advances for the purposes of activity in scientific departments (centers Productivity) and the people (service centers) and as shown in Table (7) below, it shows otherwise and in the following form:

Table 7: Expenditures in the Production Departments for the Period 2018-2019

Sequence	Sections	Employee compensation	Service supplies	Commodity supplies	Asset maintenance	Capital expenditures	Grants, subsidies and other expenses
1	Accounting	361587803	4202101000	125000	1119990	600000	.....
2	Business economics	325293094	65000	30000	2400000	.....	.....
3	Finance and Banking	690017478	.....	2150000	3160000	1258000	.....
4	Public Administration	490345365	150000	250000	650000	....	.....
5	Financial and monetary sciences	410005278	.....	80000	2600000	.....	.....
6	Economy	4330486585	30000	1600000	3200000	950000	.....
7	Office management	440145014	217000	220000	2900000	....	.....
8	Statistics	310789901	40000	345000	2500000	....	.....
9	industrial management	200640773	9000	140000	2200000	.....	.....
10	The environment	287924521	180250	2809778	6552000	1538411	.....
Total		7847235812	4713101	4940000	20729990	2808000	....

Source: it is prepared by researchers.

Table 8: Expenses in the Service Departments for the Period 2018-2019

Seq.	Sections	Employee compensation	Service supplies	Commodity supplies	Asset maintenance	Capital expenditures	Grants, subsidies and other expenses
1	Administrative	460451356	1190000	.....	870000	.....	.....
2	Accounts	690452654	490000	1640000	1458452	.....	.....
3	Scientific	310678900	99000	.....	1100000	.....	.....
4	Audit	213365478	220000	.....	660000	.....	.....
5	Students Affairs	340045787	75000	.....	1100541	.....	.....
6	Computer center	340245365	21045500	2705484	1912458	.....	.....
7	Legal	218358256	.....	.....	.....	.....	.....
8	Follow- up	181478235	25000	.....	.....	.....	.....
9	The library	102456558	78500	.....	35478356	.....	.....
10	Dean's office	111125432	25000	600000	1400000	1280000	.....
11	Maintenance	290045875	15000	.....	1500000	.....	.....
12	Cameras	160000045	7800	.....	.....	.....	.....
13	Student activities	102456558	87000	1452144	2500000	1015450	1500000
14	Media	325125651	35000	.....	250000	.....	.....
15	Registration	145256321	40000	.....	300000	.....	.....
16	The magazine	258125365	45000	458788	250000	.....	.....
17	Archives	210456897	25000	400000	2510000	.....	.....
18	Promotions	256214789	50000	650000	789000	.....	.....
Total		4463009112	23552800	7906416	52078807	2295450	2,250,250

Source: it is prepared by researchers.

Table 9: Total Expenditures in the Production Departments for the Period 2018-2019

Departments	Employee compensation	Service supplies	Commodity supplies	Asset maintenance	Capital expenditures	Grants, subsidies and other expenses
Production	7847235812	4713101	4940000	20729990	2808000	.....
Service	4463009112	23552800	7906416	52078807	2295450	2250250
Total	12,310,244,924	28265901	38,041,194	92535250	20,145,000	2,250,250

Source: it is prepared by researchers.

From the previous (7,8,9) tables, which include how to distribute expenses to the productive departments and service departments for the 2018-2019 period, including the research sample share and the operational budget, we note that the share of the productive departments of salaries is high compared to the service departments, as soon as we compare the number of students an addition Until the rest of the expenditures enjoy a very small percentage of the budget, and this indicates the college has a high infrastructure because it is not included in high amounts, that is, the sufficiency of the departments and the people with their productive and service obituary is self -sufficient, but the truth is bad infrastructure with a lack of allocations in the budget doors led to the emergence of These sums and table (10) below shows the total expenses of departments and the people from salaries in relation to the total expenses of the budget doors and the following form:

Table 10: The Expenses of Productive and Service Departments from the Budget Doors for the Period 2018-201

Seq.	Departments	1	2	3	4
1	Accounting	361587803	4203945990	4565533793	1384
2	Business economics	325293094	2495000	327788094	1181
3	Finance and Banking	690017478	6568000	696585478	461
4	Public Administration	490345365	1050000	491395365	919
5	Financial and monetary sciences	410005278	2680000	412685278	225
6	Economy	4330486585	5780000	4336266585	137
7	Office management	440145014	3337000	443482014	101
8	Statistics	310789901	2885000	313674901	141
9	Industrial management	200640773	2349000	202989773	85
10	The environment	287924521	11080439	299004960	117
Total departmental production expenditures		7847235812	33191091	7880426903	4751
1	Administrative	460451356	2060000	462511356	
2	Accounts	690452654	3588452	694041106	
3	Scientific	310678900	1199000	311877900	
4	Audit	213365478	880000	214245478	

Source: it is prepared by researchers.

Note: Before we begin to explain the content of the table (10) above, we note the numbers paragraph in the first row of the table, which is the difficulty of including the content, which forced us to name it with numbers, and here we will rely on the inclusion of its meaning, as:

The column No. (1) The total compensation of the employees, the column No. (2) the total expenses of the doors of exchange in the budget except for salaries expenses, the column No. (3) total collection of employees compensation with the total expenses of exchange doors in the budget except for salary expenses, column No. (4) percentage The total compensation of the employees to the expenses of the doors of exchange in the budget except for salary expenses, column No. (5), the number of students of the department in the four stages.

We can notice from Table (10) above that extracting the total expenditures has been through the division of the part of all, that is, the following mechanism ($4203945990 \div 4565533793 = 9\%$) and so the rest of the amounts are very few compared to the rest of the scientific or service departments though From that the scientific section (accounting does not need devices or equipment), but it needs permanent maintenance of electrical appliances and furniture, which necessitates the matter either shortening or reducing spending on the maintenance of the department or the effect of the rest of the department's services as for us, we took into account the total number of students in the course of the four stages of 1384 students.

Table 11: Basis of Downloading in the Service Sections for the Year 2018-2019

Seq.	Service department	download basis
1	Administrative	Affiliate Number
2	Accounts	Affiliate Number
3	Scientific	Affiliate Number
4	Audit	Affiliate Number
5	Students Affairs	Students number
6	Computer center	Students number
7	Legal	Affiliate Number
8	Follow-up	Affiliate Number
9	The library	Students number
10	Dean's office	Affiliate Number
11	Maintenance	devices number
12	Cameras	Students number
13	Student activities	Students number
14	Media	Affiliate Number
15	Registration	Students number
16	The magazine	Researches number
17	Archives	Affiliate Number
18	Promotions	Number of research's submitted for promotion

Source: It is prepared by researchers.

From Table (11) above, which shows each department or division and the basis that has been loaded in a way that is appropriate with the services provided by him, some of them on the basis of the area, the number of associates, the number of students, the number of research, the number of devices and the number of affiliates with scientific promotion, Table (12) The following we will unify the sections of the basis similar to downloading to know the exchange expenditures in the form:

Table 12: Distribution of Service Centers to Productive Centers

Seq.	Production department	Download basis								Total
		Students number		Affiliate Number		Devices number		Researches number		
		No.	Amount	No.	Amount	No.	Amount	No.	Amount	
1	Accounting	1384	296000000	12	296000000	20	148103763	39	148103762	888207525
2	Business economics	1181	15636289	15	15636289	18	15636289	36	15636289	625451256
3	Finance and Banking	461	222727996	18	222727996	12	111363998	22	111363998	668183988
4	Public Administration	919	110236985	12	146159636	16	25321482	34	....	410316369
5	Financial and monetary sciences	225	210177397	11	70059131	16	70059131	24	70059133	420354795
6	Economy	137	102813697	10	102813697	16	102813697	23	102813697	411254788
7	Office management	101		8		15		6		301845845
8	Statistics	141	33259455	9	33259454	18	33259454	8	33259456	130378255
9	Industrial management	85	1791226225	9	59707540	16	59707540	7	59707540	358245245
10	The environment	117	112284926	8	112284927	13	112284928	5	....	336854788
Total		4751	2894362970	112	1058648670	160	678550282	204	540943875	
The total expenses of the service departments 4455109285										

Source: It is prepared by researchers.

From table (12) above, the sums were distributed and allocated on the basis of the foundations for downloading each department or division, the following mechanism was done: The amount of students, for example, in the accounting department was 296,000,000 IQD. It is calculated on the basis of the number of students of 1384 students, and so the rest of the amounts in relation to the departments, some of them were half a half and some of them were by the third and so on.

Likewise, what was observed is the high costs of the accounting department, as it was compared to the college, due to the high outcome of the indirect costs, which caused a burden on the college's budget, while the table (13) below shows the expenses in each section in relation to the total expenditures as follows:

Table 13: Total Expenditures in the Production Departments of 2018-2019

Seq.	Scientific department	1	2	3	%
1	Accounting	4565533793	888207525	5453741318	27%
2	Business economics	327788094	625451256	953239350	10%
3	Finance and Banking	696585478	668183988	1364769466	12%
4	Public Administration	491395365	410316369	901711734	11%
5	Financial and monetary sciences	412685278	420354795	833040073	5%
6	Economy	4336266585	411254788	4747521373	3%
7	Office management	443482014	301845845	745327859	4%
8	Statistics	313674901	130378255	444053156	4%
9	Industrial management	202989773	358245245	561235018	7%
10	The environment	299004960	336854788	635859748	3%
Total		12089406241	4551092854	16640499095	100%

Source: It is prepared by researchers.

Note The column No. (1) indicates the total expenditures in the productive departments, and the column (2) to the share of the productive departments of the service departments, and the column No. (3) to the total expenditures from the share of the productive section and its share of the service departments, where we can notice the share of the research sample From the total expenditures 27% was calculated ($4565533793 \div 16640499095$), and so the rest of the departments, which is not a few if it was compared to the number of his students in the four stages.

The productive and service departments and compared them in the budget gate, we do not forget that there are other expenses, which are the expenses of the Education Fund, and it is also with the productive departments a share of it. And financial, it was created to fill the deficit or bottlenecks that may occur to the production departments throughout the specified financial period, and the table (14) that shows the expenses of the Higher Education Fund and the following form:

Table 14: Expenditure of the Higher Education Fund for the Period 2018-2019

Seq.	Production department	Expenses from the higher education fund section for each department	%
1	Accounting	8658494	22%
2	Business economics	3935679	10%
3	Finance and Banking	4722815	12%
4	Public Administration	4329247	11%
5	Financial and monetary sciences	1967839	5%
6	Economy	1180703	3%
7	Office management	1574272	4%
8	Statistics	1574271	4%
9	Industrial management	2754975	7%
10	The environment	1180703	3%
Total		39356795	100%

Source: It is prepared by researchers.

The cost of its adults, who number 1348 students, and this percentage is very few and not sufficient to meet the requirements if we compare He provided his and the doorstep and the firm asset design, including the worn out devices, equipment and sewage, while Table (15), which shows how the expenses of the Higher Education Fund door and its suffocation as follows:

Table 15: The Total Expenditures of the Budget Gates and the Section of the Higher Education Fund in the Productive Departments for the Period 2018-2019

Seq.	Production departments	The expenses of the production departments from the budget and service	Expenses of the production departments from the Higher Education Fund	The expenses of the production departments of the budget and service and the section of the Higher Education Fund
1	Accounting	5453741318	8658494	5462399812
2	Business economics	953239350	3935679	957175029
3	Finance and Banking	1364769466	4722815	1369492281
4	Public Administration	901711734	4329247	906040981
5	Financial and monetary sciences	833040073	1967839	835007912
6	Economy	4747521373	1180703	4748702076
7	Office management	745327859	1574272	746902131
8	Statistics	444053156	1574271	445627427
9	Industrial management	561235018	2754975	563989993
10	The environment	635859748	1180703	637040451
Total		16640499095	39356795	16679855890

Source: it is prepared by researchers.

Table (15) above shows the expenses of each section of its share of the scientific section (productive and service and the section of the Higher Education Fund), but the year 2019 was an exceptional result and behavior due to what happened to the world in general and Iraq in particular due to the Corona virus epidemic and what led to the trend. Towards distance education and leaving in-person education for a temporary period until the end of the epidemic, Where it required a move towards the acquisition of smart computers for the need for education, the Internet, and a router, all of which are greeting structures that led to the urgent, quick and pressing need in this exceptional circumstance, because all that the professor needs at this time is only communicate with the students and accordingly there are expenses that are not obligatory to pay such as employee expenses.

From the records of enrollment and exchange, it was found that the expenditures were 4512846460 IQD. Thus, the following table (16) will show the cost of the student at each stage in relation to the in-person education and e-learning, as follows:

Table 16: Measuring the Cost of the Student between the In-person and Electronic Education of the Research Sample (Accounting Department)

Accounting Department				
Seq.	The details	Education expenses	Students number	Student cost
1	in-person education	5462399812	1384	3946821
2	electronic education	4512846460	1237	3648219
The difference		949553352	147	298602

Source: It is prepared by researchers.

From Table (16) above it is clear that the cost of the student in face to face education is greater than the cost of the student in e-learning at 298602 as a result of the lack of the need for many expenses that do not require them to be disbursed in electronic education as employee compensation and the exploitation of fixed assets (such as classrooms, chairs, mail devices, heating, etc.) Which resulted in a decline in costs and thus the decrease in the cost of one student on the four stages, from this the matter indicates that the unit has a system of responsibility accounting in how to distribute its expenses and how to calculate the cost of one unit between the productive and service departments.

Conclusions

After reviewing the theoretical side and its field side, a set of conclusions were reached.

It turns out that e-learning is an important experience in our country when it contributed to crossing a difficult epidemic stage that had to be overcome without waste years in the ages of students.

Electronic education contributed to getting rid of some of the disadvantages and vocabulary that Iraq suffers from, such as the numbers of the massive teachers, in a way that does not meet infrastructure and the lack of education skills such as communication between the student and the teacher in face to face education.

E-learning has proven there is a variety of interaction from several sides, so the interaction between the parents and the student and between the parents and the professor and between the student is the focus of the educational process and the professor, with their academic content.

Weak internet and high-cost packages led to students' reluctance to complete their studies, either because there are no computers or students' sites in remote places.

It is not without electronic education from obstacles, the most important of which is the weakness of the Internet and the lack of computers and even computers among most students, so this was one of the most obstacles, and the lack of incentives encouraging to exert effort, especially since education through the Internet (remotely) is more difficult than in-person education as well as the rejection of most of the teaching staff Entering e-learning into their fields to count awareness or lack of knowledge, and this is one of the human obstacles that the teachings faced during e-learning.

The difficulty of controlling the number of students inside the electronic classes, which caused the lecture to be calculated in the preparation of the full section with the preparation of the lecture in fewer students, for example, the number of the section in a class for cost accounting is 55 students in attendance, while the number of absences was only 12 students, which is a cause of inconvenience and problems Many are responsible for education.

Education itself, specifically in Iraq, is a rehabilitation of future cadres for the labor market, so it requires a greater effort to reduce the gap of the lack of experiences.

The percentage of specialized subjects is different in the four levels of study in the accounting department, as they were in a row between the four stages (35%, 54%, 100%, 100%), which means that calculating the student's cost in the specialty subjects itself in the support materials and therefore there is a waste in costs.

The section shares of expenses, whether from the compensation of employees or the rest of the expenses and from the Higher Education Fund very few compared to that it is a scientific department that needs more practical reality such as laboratories or work documents, as if the comparison between the accounting department and another section does not need a practical reality, but the expenses came by a difference a little.

The share of the accounting department from the budget expenditures was 45655333793, or 28.5 of the total budget doors, and the department's share is from the door of the Higher Education Fund 8658494 by 22%.

Recommendations

Among the aforementioned conclusions, there are a set of recommendations, which are as follows:

Responsibility accounting contributed to the governorate from wasting costs by not spending unnecessary expenses during the epidemic period.

It is necessary to review the pricing of the student's cost and in light of the expenses are determined.

It is necessary to pay attention to the centers of productive costs specifically, that is, the productive departments are not equal or similar among themselves in the pattern of education. The department with laboratories and practical reality differs from the section of theoretical reality.

It is necessary to pay attention to pricing the cost of the subjects with the most voltage on the support subject.

The department's expenses are few compared to the infrastructure you need or restoration.

The most important thing in the topic is cooperation and integration between the Ministry of Education and the Ministry of Communications to reach electronic tariffs due to what universities and colleges costing huge sums due to the infrastructure of the Internet networks and their suffering.

It is also necessary to urge the Ministry of Communications to support education (students and professors) and support them with strong, semi-free and long-term internet packages.

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