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| University of Baghdad | | | | | | |
| College of Administration and Economic | | | | | | College Name |
| Accounting | | | | | | Department |
| Mushtaq Kamil Faraj | | | | | | Full Name as written in Passport |
| mushtaqcpa@yahoo.com | | | | | | e-mail |
| **Professor** | | **Assistant Professor** | | **Lecturer** | **Assistant Lecturer** | Career |
| **Eliminate harmful side – effects of Controls System by designing Activity – Based Responsibility Accounting model** | | | | | | Research Title |
| Single |  | | Shared name  **Ass. Dr. Nsaif Jassim al-Jubouri**  **Ass. Instructor Moushtaq Kamil Faraj**  **Ass. Instructor Sahar Talal Ibrahim** | | | Shared or Single |
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| **Abstract:**  This research has come out with that, function-based responsibility accounting system has harmful side – effects preventing it of achieving its controlling objective, that is, goal congruence, which are due to its un integrated measures, its focus on measuring measurable behaviours while neglecting behaviours that are hardly measured, and its dependence on standard operating procedures.  In addition, the system hypotheses and measures are designed to fit previous business environment, not the current environment.  The research has also concluded that the suggestive model, that is, activity-based responsibility accounting is designed to get ride of harmful side – effects of function-based responsibility system by eliminating the reasons behind these previous effects ,moreover, model hypotheses, objectives and measures fit current business environment and its requirements. | | | | | | Abstract |