

The Scope of The Management Control Role in Safeguarding the Public Assets: An exploratory study of a sample of Duhok Treasury Directorate employee's perspectives

Omeed Mohammed Ibrahim, Ahmed Nouh Taha & Araz Majeed Albarwari Sheri

Abstract

The goal of the research is to define the role of internal and external management control in the Duhok Treasury Directorate in protecting public assets(funds) from the perspective of its employees by answering the questionnaire prepared for this purpose to find out the question raised by the research issue, which is:-What is the role of Management Control in protecting Public Assets? The research was conducted on a sample of (63) individuals employed in the Directorate of Treasury in Dohuk, and 42 appropriate for examination questionnaires were collected at a rate of (66.6%). For the purpose of obtaining the required results. Depending on some statistical methods by using the SPSS program, as follows: Some statistical techniques, such as iterations, percentages, standard deviations, and arithmetic averages, have been used to describe sample participants and diagnose study variables. Pearson correlation coefficient was used to determine the relationship between research variables, as in a ratio, to show the independent variable's impact on the dependent variable on the Linear Regression Equation. The study's main conclusions were as follows: The statistical analysis results revealed a correlation and moral effect between Management Control and the protection of public assets (Total and partial indicator) in the researched organization. The study also contained a series of recommendations: Continue to improve the relationship and collaboration between the Office of Financial and Management Control's external audit and the internal audit of government ministries' internal supervision units and the Central Coordination Unit. This is per existing international standards, ensuring the establishment of internal and external controls and procedures development.



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Introduction

From a scientific standpoint, control is described as ensuring the effectiveness and efficiency of achieving specific goals on time. It is connected to the total number of jobs that comprise the management process and is not restricted to operational work. It seeks to diagnose errors, keep track of work accurately and quickly and correct performance, and address deviations and mistakes. Management control is a procedure or action taken by the public management to ensure the protection of Public Assets and public facilities' functioning in the State. Any state's success in achieving its economic and social development goals is contingent upon the integrity of the various programs and policies in place. Furthermore, it is not solely dependent on the availability of funds but also on the availability of appropriate control tools to monitor and evaluate this work and the essential components required to increase the effectiveness of monitoring various government agencies.

The phenomenon of corruption has devastating economic, social, and political effects on the individual or society as a whole, as they bear high costs that result in a severe collapse in the social, economic, and cultural environment. Furthermore, inequitable income redistribution and rapid and unpredictable shifts in social structure perpetuate social class inequality. As a result, the need to activate the control system's role has arisen in the past. Since man first began to engage in economic activity and had to delegate his work and powers to others due to the increased burdens, he/she was carrying and was unable to accomplish it alone successfully without involving them in the implementation of those actions, he/she has had to delegate his work and powers to others. With the gradual increase in market volume and the growth of project operations, the advent of joint-stock firms, the recognition of owners' liability, and the separation of management from ownership, this need grew. It became necessary for owners to gain control over management's work. As a result, it was necessary to control the institutions in their various methods and means and to follow up on their work to ensure that they adhered to the planned plan and how to use the public assets assigned to them, and that each institution, whether public or private, service or productive, must be subject to specific controls depending on the nature of the activity it is carrying out.

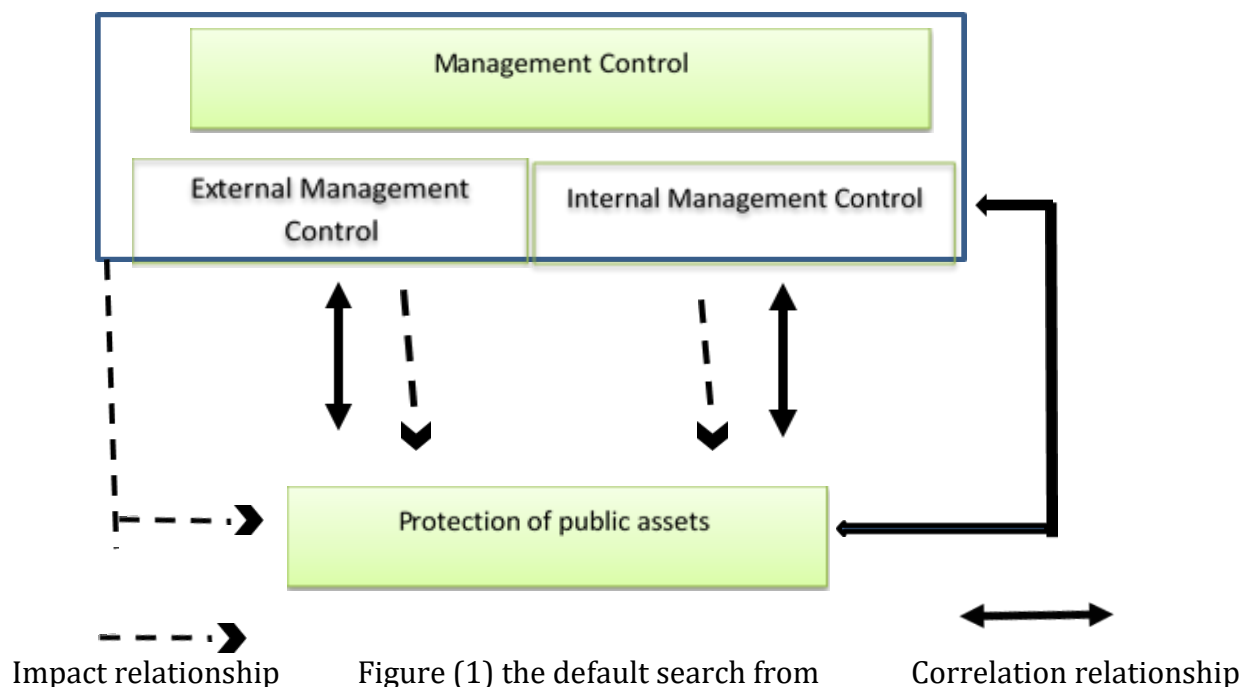
Although Public Assets have dual legal protection, civil and criminal, due to the situation, it embodies in terms of allocating it for the public benefit, regardless of the method of use, whether by the public directly or by assigning it to the service of a public utility. The Iraqi Constitution of 2005 stipulated in Article 27 that Public Assets must be protected. First, it is mentioned that Public Assets have inviolability, and their protection is every citizen's duty. Second, Laws shall govern the protection and administration of State property, as well as the requirements for their disposal and the limits to which none of these funds may be surrendered. All this was not a deterrent because the public money is not wasted, as the report of the Integrity Commission in Iraq for the years (2011-2012) indicates that the amount of waste is estimated at about 7.5 billion dollars distributed according to the share of each ministry or departments of the specified waste (Al Bayati, 2013: 35) As confirmed in the Commission's report for the year 2020. As a result, it is crucial to track the organizations and their activities to ensure that they adhere to the existing plans and that the Public Assets entrusted to them are used correctly. We believe that any public or private entity, whether public or private, whether service or efficient, must be subjected to specific supervision, depending on the nature of the operation it performs, to correct anomalies, mistakes, deficiencies, negligence, and improve performance. The research problem is unfolded by answering the following questions: Does Management Control have a role in protecting Public Assets? The study's significance derives from illustrating and stressing the value of developing active and comprehensive monitoring systems, maintaining its processes running

according to professional standards, and demonstrating the importance of supervision in protecting Public Assets from the mess of the corrupt.

The objectives of the study are that the monitoring of Public Assets has a noble purpose in the face of financial and administrative corruption, which occupies all of the State's executive authorities because of its direct impact on the government work in a way that works to achieve the targets set by it efficiently, leading to the rationalization of the use of Public Assets in economic construction and the achievement of social and State welfare.

Researchers use a descriptive and analytical approach on the theoretical side, while they use an applied approach on the practical side. The research is based on the following hypothesis: the excellent control system and internal control have an essential role and correlation between them and reduce administrative cases. Two key hypotheses were developed to complete the research criteria and achieve the study's objectives. The first primary hypothesis is a significant correlation between Management Control and Public asset protection. The two sub-hypotheses emerged from it. First, there is a significant correlation between internal Management Control and the protection of Public Assets. Second, there is a significant correlation between external Management Control and the protection of Public Assets. While regarding the second primary hypothesis: there is a significant effect of Management Control in protecting Public Assets. The following sub-hypotheses emerge from the second central hypothesis: Internal management controls have a significant impact on protecting public assets; external management also significantly affects protecting public assets.

The Hypothetical study models



The Duhok Treasury Directorate was chosen as the study community, with a sample of human resources from the same organization, including heads of departments, unit directors, and division officers. The researchers used the following approaches to conduct both

theoretical and practical sides: The researchers used credible scientific sources such as books, studies, periodicals, and scientific conferences to conduct their research.

The researchers used the questionnaire method to collect data from primary sources, with the following paragraph taken from a ready-made questionnaire in the research that was previously published (Kanani, 2016; Abbas, 2010 ; Abboud, 2015) and referred to in the study:

To obtain the necessary results, we relied on the following statistical methods using the SPSS program: The researchers used statistical methods such as frequencies, ratios, standard deviations, and arithmetic means to describe the sample participants and diagnose the study variables. The researchers used the Pearson correlation coefficient to explain the relationship between the study variables. The researchers used the simple linear regression equation to explain the independent variable's effect on the dependent variable. The study duration has been set from 1/11/2020 to 10/3/2021 to collect all necessary data for the study's completion. The Duhok Treasury Directorate Represented in Management Control and protection of Public Assets. The Treasury Directorate of the city of Duhok personnel working in the human resources department.

Literature review

Concept of management control

The Control process, which directors generally carry out, is a structured process that ensures that the desired objectives and strategies are executed effectively and efficiently using effective and efficient techniques and methods. It is regarded as a systematic and organized initiative aimed at defining success metrics in order to achieve the desired objectives (Higgin, 1991: 568). According to Fayol (1929), control is described as a collection of visions that identify and schedule the strategy ahead of time and the values and instructions given and aim to put an indicator of errors to correct them and prevent them from reoccurring (Hamilton & Jaja, 2005: 501). Control, in general, is regarded from a technical standpoint as the process by which confirmation of the efficacy and productivity of achieving its targets within the time frame defined is made as the work must be completed and completed. It is applied to the administrative process's overall operations. It is not restricted to executive work since it does not aim to detect mistakes as often as it tries to check through on work completion reliably and efficiently, as it works to assess results and correct deviations and errors (Al-Bayati, 2013: 18). The Concept of management control has evolved with the development of the size of enterprises, from an increase in the number of employees, the diversity of their activities, the development of systems, and the development of administrative sciences, coupled with technological advances, from a concept linked to financial activity to a broader and more comprehensive picture covering all administrative and financial activities (Omar, 2014: 9).

According to other researchers, management control is the method of ensuring that actual activities match the activities or planned objectives that have been established. The exact time to develop appropriate evaluation measures to detect and correct deviations. As well as providing directors with proper feedback to help them identify future goals and set expectations. Essentially, management control is the power of a person or group of individuals to influence the actions of an individual, another group of individuals, or a particular organization in such a way that the desired objective is achieved (Ganahreh et al., 2018: 54). Some claim that it represents one of the administrative roles(functions), which is the process of reviewing the organization's actual administrative activities and comparing

them to the scheduled executive actions, and then determining the deviations descriptively or quantitatively such that the appropriate steps can be taken to correct the deviations (Al-Ghoul, 2013: 93). Stephen and David also define it as a management function(role), including controlling and supervising all activities to ensure that the plan's content is applied and to correct any deficiencies that arise (Stephen & David, 2004: 372-373).

Management Control is one of the primary functions of administrative processes, including planning, organizing, directing, and controlling. It is an essential component of managerial efficiency in the private sector and government directorates (Ganahreh et al., 2018, p. 55). Management control is an interdisciplinary term since it involves accountability to refer to calculation processes and contributions from the economy. Simultaneously, monitoring includes resource allocation processes and requires communication, planning, and incentives processes, implying that it is linked to social psychology, especially organizational behavior (Al-Zoubi, 2011: 217). While others define Management Control from a more personal perspective, defining it as the control that the central authority exercised over local bodies in terms of their persons and actions, based on the needs of administrative and political work in the State, to ensure the proper implementation of the plans for these bodies on the one hand and the maintenance and integrity of the State's political unit and the general administrative direction in the State on the other (Resen, 2015: 3). Management Control, according to researchers, is an administrative function that is often practiced at all administrative levels because it corrects any challenge or inefficiency that impedes organizational performance and thus contributes significantly to improving employee performance in all aspects, whether technical, administrative, or financial.

The Importance of Management Control

The importance of control lies in the organizing, in which the director may identify any failure in the organizational structure of its management unit. Control's function in this field is to ferret out these errors and provide management with information that enables it to reorganize and describe employment within their hierarchical framework. Suppose the manager has an appropriate tracking tool to analyze the performance. In that case, he will delegate his tasks, so the delegate is also responsible for the representative who performs his assigned duties (Ayasra and Mohammed, 2008: 72). There's also a close correlation between control and issuing orders and the coordination process, which allows the Director to see how well his or her actions have been executed and their success and acceptance by the organization's members. These enable the Director to recognize and fix teamwork flaws in his/her management organization in the end (Alwan and Ahmed, 2017: 128). Some believe that Management Control's significance manifests itself in the feedback it receives, which serves as a foundation for achieving more excellent order and cohesion and a basis for evaluating the organization or reviewing success ratios (Abdullah, 2007: 61). Control has a strong association with planning because it helps directors to recognize and expose the issues and challenges that obstruct the plan's execution, and it necessitates the pursuit, amendment, or complete abandonment of the project or the adoption of alternative methods when required (Al-Qaryouni and Zwelef, 1993: 247). The importance of control, according to the researcher, stems from the fact that it is one of the fundamental pillars of modern scientific management, as well as one of the fundamental pillars of advanced management, in assisting organizations in achieving growth and modernization, as well as a high degree of productivity and effectiveness.

Areas of Management control

Material resource control has several unique features, such as inventory control, ensuring the inventory quantity does not fall below or exceed the necessary level. It also requires quality control to ensure that the finished goods meet the quality standards set out. There is also technological control over the equipment to use the best machine for the form and amount of work (Balum, 2007: 39). Likewise, Human resource control entails hiring workers, assigning them to suitable jobs, training them, and establishing performance assessment criteria (Aqili, 2005: 21).

Concerning Media resource control reliable and timely knowledge is seen as a valuable advantage by the organization. As a result, information management is intended to ensure that forecasts are prepared correctly and on schedule. Those directors receive the information they need for decision-making on time. And you can rely on the right amount of data and the right degree of precision (Al-Bayati, 2013: 16). Finally, financial resource control is the most critical form of supervision. There are two points to consider: the first is controlling financial resources to raise enough funds to spend on its operations. The second is all other resources since a lot of inventory costs money to the organization, which is also true in terms of choices that aren't appropriate for employees. Whether financial, human, or media, the organization requires financial capital (Jalila, 2015: 42).

According to the norm used, there are several different types of management control exerted on various institutions; we may differentiate and identify these types as follows: The organization accomplishes this by forecasting and perceiving errors and deviations in advance of their occurrence, planning to confront errors and deviations in advance of their occurrence by unexpected frequent field visits, and providing direction and supervision to ensure work efficiency. This type of supervision is critical during the plan's development and its derivatives, such as weights, equipment, and specifications. It continues during the stages of preparing the conditions for the plan's implementation after approval. The objectives that it achieves are: To reveal the consistency of the project's main goal and achieve proportionality between the preparatory decisions and the specific plan (Hamid and Abid, 2018: 341).

Control Planned by Phase (real-time):

This control is conducted after each stage of the institution's plan has been implemented. The plan's actual implementation outcomes are evaluated at the end of each step and compared to previously established benchmarks. Only after treatment is it possible (Ali, 2001: 26). Post-implementation control (post, subsequent, or indirect), this control method is used after the organization has completed the plan's implementation. The results are supplemented by comparing final actual results to predetermined criteria for detecting anomalies since they provide benchmarks for improving potential performance (Al-Faouri, 2008: 26-27).

Management control per its objectives here there are two types. First, Positive Control This type of control aims to ensure that all processes and activities within the organization are carried out in compliance with current laws, guidelines, and directives to ensure the achievement of the organization's goals on the one side and to anticipate potential deviations and errors and take the required steps and decisions to avoid them on the other. In other words, it aims to ensure that the organization runs smoothly and that this type of control is one of the most effective ways to motivate and cultivate workers and develop and strengthen the organization (Shukri, 2016: 22-23).

The second type of control is negative (police) control. This method of control aims to identify errors and deviations and to prevent them from occurring, with an emphasis on punishing those responsible; that is, it aims to document errors and deviations; this is referred to as police control; however, the majority of management organizations employ this method of control. Control is widespread in developed countries, and positive control is frequently disregarded (Abu Bakr, 2010: 15).

Management Control Per Levels

Employee-level Control is one of the levels that could be combined. The goal is to evaluate an employee's job performance in terms of efficiency and behavior that contradict organizational policies, such as being on time and leaving before the end of the workday. The other level is the administrative unit-level monitoring, which is carried out by higher management and aims to track the performance and results of a particular department. The last one is organizational-level regulation, which is not limited to individual employees or departments, but rather is broad and applies to the entire organization (Al-Rikabi, 2014: 79). According to (Mohsen, 2018: 14-15), Organization-Based Control is implemented in several ways, including Surprise Control. It is implemented without prior notice and reveals the extent to which a specific party abides by the laws and instructions or detects a mistake or fraud that cannot be discovered through periodic monitoring; in this case, it is more preventive than curative. There is also the Periodic Control, scheduled to be performed on specific occasions, such as every week, month, or year, in such a way that they are performed regularly and routinely. The last type is Continuous Control, which occurs continuously rather than intermittently, monitoring and evaluating work performance. Concerning the control based on its source, there is the Internal Control, A unit within the organization created to ensure the organization's performance, economy, and effectiveness in its various operations and evaluate the compatibility of the prescribed criteria. And what is being done on the ground shows the potential differences and proposes appropriate improvements (Al-Zoubi, 2011: 220). According to studies of American companies that have revealed their internal controls, solid internal controls contribute to an increase in earnings (Doyle & McVay, 2007: 29).

Likewise, External Control is all types of control exercised beyond the project's institutional framework by legal persons associated with other official bodies. Therefore, the workplace of such individuals may be within and outside the project, but their administrative subordination to a company separate from the project management is the essential condition for the exercise of their supervisory tasks; (Sabeel, 2009: 22). A variety of agencies, including the guardian ministry of contracting interests, which is tasked with ensuring that the deals comply with the sector's priorities, the Accounting Board, which is tasked with safeguarding the Treasury's and public asset's rights, as well as a variety of other agencies and judiciaries, exercise external control over public deals (Hajar, 2019: 37).

Management control procedures

The administrative decision-making process is considered one of the basic elements of any administration. As long as the administration continues to work diligently, it will face a variety of daily problems. As a result, the importance of management Control has emerged for the sake of making the right and appropriate decision and the success of the administration (Ali, 2008:7). According to literates, goal-setting is an essential tool for management to show the necessary efforts that employees must reach, and that these objectives are the most important and first step towards management as they face significant difficulty in setting a precise and clear set of objectives and that any ambiguity (Al-Jubouri, 2013:39-40). On the

other hand, Criteria-sitting is defining as a measurement unit that management can use to assess performance, performance level to be achieved, or the minimum expected performance (Shaheen, 2007:61). The planning function is closely related to the process of setting basic requirements for management Control, as each plan must include clear criteria that represent the efficiency of accomplishing the desired plan; departments typically find it difficult in the process of accurately deciding standards, there are many measurable works, and other non-measurable work (Tarawneh and Abdul Hadi, 2011:49). This section focuses on tracking critical organizational activities that significantly impact the remaining activities, leaving them with regular work to follow and supervise these activities (Amer, 2010: 103).

Three stages of measurement will be discussed here; the first is performance measurement; at this stage, whether for employees, departments, or the entire organization, the actual accomplishment of tasks and activities must be measured, and the site objectives must be accurately understood and compared to the intended objectives. Personal observations or oral reports from the manager, meetings, phone calls, meetings, or official written reports from supervisors and persons appointed to perform such supervisory activities are used to make precise assessments of performance (Sharif, 2013:252). The other stage is performance comparison by criteria: At this stage, completed work is compared to predetermined criteria; if the comparison indicates that the work was completed in accordance with the norm, performance is under control; however, if the comparison indicates a deviation from the standard, performance is out of control (Derry, 2011:18-19). The third is taking corrective actions: This is a procedure carried out by a higher administrative manager than the one in charge of the department where the anomaly occurred, or by the same department manager if his authority allows it. The correction of the deviation necessitates some understanding of its origin; a fault may not be the cause of the deviation in the way of work or the timing of the work. Rather, the flaw stems from other factors, such as exaggerated expectations, goals, or organizational structure (Kabara, 2010: 132).

What is public money, and how can it be safeguarded?

This section focuses on the administration's methods for achieving the necessary protection for Public Assets. The first requirement addresses what public money is and its legal protection, and the second requirement is addressing the administration's methods for achieving protection. Public money is given special attention in the fields of general financial management and financial, administrative law. This is attributable to legal protection for it since it is meant to help the public. Economic regulation, in turn, subjects Public Assets to general and abstract legal rules that are mandatory and provide them with the required protection. However, disputes in this region are subject to administrative law provisions and the administrative judiciary's jurisdiction.

Public Assets

The term money in the language is called everything that man has, and the plural is money (Abadi, 1993: 48). It also linguistically described "every asset or utility that can be possessed and disposed of" (Al-Zawi, 1979: 289). In terms of jurisprudence (Fqih) and administrative law, public money is defined as "all money owned by the state, or one of its public, corporate bodies, whether regional or attached by a legitimate legal means, whether this money is real estate or movable, and it is allocated for the public benefit, according to a law, regulation, or administrative decision issued by a competent judicial authority" (Othman, 2006: 407). According to an Iraqi legislator, money is described as "any right that has a material value" (Article 65, 1951: No. 40). While Public Assets are defined as follows: 1- Public Assets are

described as the real estate and personal property of the State or public legal persons that are in fact or by law intended for the public benefit. 2- These funds may not be disposed of, seized, or possessed by the statute of limitations" (Article 71, 1951: No. 40). In other words, Public Assets at the Iraqi legislature are those funds owned by the State or public legal persons, provided that they are allocated for the public benefit.

Since the public fund is linked to the public benefit, either it is intended to use the entire population, such as public facilities (roads, bridges, parks), or it is intended to serve utility service. (e.g., hospital buildings, universities, ministries, etc.), Law jurisprudence has determined that the public fund(assets) is funded by an administrative agency and allocated for the public benefit (Awada, 1997: 162). Public Assets are the rights to objects owned by the State or by public legal persons. It belongs to the State or to public legal persons provided that the fund is allocated to the public benefit, whether it is real estate or a transfer. Public Assets are assigned to the public interest, as they are subjected to a legal system that differs from private law provisions. Thus, Public Assets are distinct from money owned by individuals, private corporations, or private corporate persons, even though they are intended for public benefit. Similarly, the State's private funds (the private domain), although owned by the State, are not explicitly allocated for public benefit (Hassan, 2019: 124).

Concerning Legal Protection of Public Assets Public Assets are regulated by a distinct legal system that provides them with legal safeguards to ensure their long-term viability, including civil and criminal protection. This is due to the State embodied in terms of allocating them for the public benefit, and the Iraqi constitution in effect stipulated in Article 27 a declaration of this security of Public Assets, as follows:

First: Public assets are sacrosanct, and their protection is the duty of each citizen. Second: The provisions related to preserving State properties, their management, the conditions for their disposal, and the limits for these assets not to be relinquished shall all be regulated by law. The legal protection of public assets is meant to be defined by referring to the reasons for enacting the Fining Law; these reasons have been decided by protecting and maintaining public assets and reviewing all provisions and decisions about the inclusion of those who have harmed the public assets. Consequently, default or negligence, and how to refund these funds to the State, where the first article states that the employee must pay the public Treasury for damages incurred by default or negligence (Iraqi Fining Law, 2015: No. 31).

We will address legal protection as follows:

Civil protection of public funds:

It is meant to extract public assets from the legal treatment department recognized by individual property's Civil law. A public fund is not disposable, is not seized, is not acquired by the statute of limitations or any other similar means of acquiring property. This security is represented by a collection of civil legal procedures that ensure public assets and safeguard their protection to fulfill their role in achieving public gain (Al-Jarf, 1970: 363). It is illegal to dispose of public assets, seize them, or retain them by the statute of limitations, according to Article 71 of the Iraqi Civil Law. If it is real estate or transferred land owned by the State or other public legal persons. The following legal rules reflect civil defense of public assets.

According to this provision, no civil conduct may be carried out on public assets, whether real estate or transferred, with or without consideration, are not permitted. It results in the termination of the allocation embodied in achieving the public benefit, and prohibited activities include sale, wills, gifts, donations, mortgages, and so on. Any such action by the administration is deemed null and void, and the public asset will be retrieved since it is not

legally acceptable to dispose of it (Awada, 1997: 169). As a result, if the administration wants to dispose of public assets, it must first amend its method by terminating their allocation for the public benefit, which is done per a law, decree, or act, or with the end of the purpose for which those funds were allocated for the public benefit, in which case the public assets may be transformed into private assets that management may dispose of. However, this rule does not apply to acts of public assets under general law. Moreover, a State can dispose of its public assets. It is transmitted to other general legal persons, such as provinces or public institutions because it does not affect the public character of public assets (Radi, 2017: 169). Nor does this rule prevent the possibility for the administration to agree with an individual to use public assets privately for a license or contract temporarily. The administration (government) has the permanent right to withdraw licenses or terminate contracts in the public assets.

Complementing the provision that public assets should not be disposed of, it is reasonable that accepting compulsory seizure is inappropriate since it violates the rule of allocating public assets for the public benefit. This includes the fact that no rights in kind may be made dependent on public assets, such as a mortgage or a franchise, because of the resulting disruption to the functioning of public facilities, the good performance of services, and the satisfaction of public needs. Originally, this rule does not apply to private funds owned by the State or general legal persons (Radhi, 2017: 219). The statute of limitations may not acquire public assets by seizing it for a period of time, as in the case of private funds. There is no doubt that this rule is intended to protect public assets from the long-hidden theft of public assets by individuals without management knowledge. As a result, the ownership of public assets is not transferred to individuals, regardless of the period of possession of it, and the administration may recover public assets from the holder, as possession of public assets, no matter how long, does not earn its holder the right to ownership because it is considered incidental possession (Awada, 1997: 171). Since the restriction applies to all other types of property acquisition for the same purpose (public interest allocation), the possession rule cannot be invoked in the title holder to obtain ownership of transferred property for management. On the other hand, as well as the rule of Adhesive to acquire public assets, it cannot be argued that managing money is less valuable than the money it is assigned to take over its judgment. The rule is that private money follows public money when adhesion occurs because the rule is that public assets cannot be held by the statute of limitations (Radhi, 2017: 220).

Criminal protection of public funds

The criminal legislator has been concerned with ensuring criminal protection for public funds to avoid encroachment or harm to them in order to ensure the continuity of their allocation for public gain and the proper performance of public services. And it means the protection imposed by the criminal legislator in order to preserve public assets by criminalizing and punishing a range of behavior and acts committed by individuals against trespassing. Criminal protection is an exceptional measure in general rules because criminal penalties are imposed when the property deliberately trespasses. Public assets require criminal penalties, even if they are the result of negligence or lack of caution. That is, not intentionally, the infringer is not exempt from the penalty except for what is suitable for him by force majeure (Noah, 2018: 100). The Iraqi legislator protected public assets in the amended Iraqi Penal law No. (111) of 1969. Where it stipulated in articles (352 to 355) assault crimes on public roads and transportation, article 355 punishes any one of the most recent sabotage or deliberate damage on a public road, an airport, a bridge, a canopy, a railroad, a river, and a navigable channel, and they will be imprisoned and/or one of these penalties. The Penal Code also deals with offenses of damage to public roads and places of public benefits.

Article 355 punishes imprisonment and a fine or one of those two punishments who inflicts or consciously sabotage or damage a public road, airport, bridge, train, river, or canal. The Penal Code also addresses violations of harm to public roads and public areas. Article (489) therefore punishes, imprisoned, and fined anyone who removes or distorts or alters their route by removing one or more signs mounted on public roads or on constructions or signs for determining distances or directions to towns, roads, or other places publicly.

Field framework

Table (1), Description of Researched individuals

	Description	Number	%
Gender	Male	30	71.4
	Female	12	28.6
Age	Less than 25 years	4	9.5
	25-35 years	23	54.8
	36-45 years	12	28.6
	46 years and up	3	7.1
	High School and up	9	21.4
Educational attainment	Technical Diploma	10	23.8
	Bachelor	22	52.4
	others	1	2.4
	than ten years less	10	23.8
Duration of service in the Directorate	11-20 years	29	69
	21-30 years	2	4.8
	31 and up	1	2.4
	employee	24	57.1
the responsibility	Unit manager	6	14.3
	Department officer	7	16.7
	Head of department	5	11.9

Resource: was created by the researchers using the SPSS software.

Description of the personal characteristics of the research sample members:

The researchers distributed (63) questionnaires to the study sample participants per the research directions, distributed electronically to the staff of the City of Duhok's Treasury Directorate through social media (Viber and WhatsApp), and (42) forms of respondent were obtained as they valid for analysis or (66.6 percent) as the table (1) indicates.

Gender: According to Table 1, most of the study sample is male (71.4 percent), while females are the lowest (28.6 percent). This means that the majority of Dohuk City's Treasury Directorate employees are male.

Age: It appears that (54.8 percent) of the human resources employed in the Duhok Treasury ranged between (25-35) years old, followed by the age group (45-36) years, and their percentage was 28.6 percent), while the percentages for the age groups (less than 25 years and 46 years and up) were (9.5 percent and 7.1 percent) respectively.

Educational attainment: As can be seen from Table 1, the majority of persons with BA education are (52.4%), technical and preparatory diplomas and below, with close proportions (23.8% and 21.4%) respectively, while those with other degrees are only 2.4%).

Duration of service in the Directorate: We find that (% 69) of the employees of the researched organization are experienced with 20-11 years of service in the Directorate, while (% 23.8) of those with service are under ten years of age, and the remaining percentage is for those with 21 years of service.

The responsibility: Liability: according to respondents' responses that 57.1% are employees, and those in positions and agencies: (division officer (% 16.7), unit manager (% 14.3) and finally head of department (% 11.9).

Transparency of the validity and reliability of the questionnaire

The researchers believe that demonstrating the questionnaire's validity is important because it is the primary resource of information from sample members and that the safety of the questions, the quality of their formulation, their consistency with one another, and their consistency with the research variables all indicate the questionnaire's reliability and stability. As a result, the two researchers initially relied on the Pearson correlation coefficient to demonstrate the degree of accuracy and interconnection between the questions. According to Table (4), the independent variable (management Control) indicators, expressed by questions ranging from X1 to X16, positively correlate with the variable indicators. The accepted (protection of public assets), represented by questions beginning with Y1 to Y8, the majority of which are linked to a positive relationship, is a scientific measure of the validity and fairness of the questionnaire questions' internal consistency. In addition, some experts with a scientific reputation in scientific research in the field of business administration within our university have been consulted, and their names are listed in Appendix (1) and their opinions and comments were valuable and positive, and they were used to enhance the reliability of the questionnaire.

Description and diagnosis of research variables:

Tables (2) present frequency distributions, percentages, arithmetic mean, and standard deviations for the role of management Control in protecting public assets at the level of the investigated agency, with the following analysis:

Management Control: It is clear from Table (2) that the respondents' responses to the independent variable (Management Control) through its indicators (X16-X1) tend toward agreement, with a percentage (69%) of the respondents' responses, an arithmetic mean (3.71) and a standard deviation of (0.726). On the other side, the percentage of disagreement on this variable's indicators reached (8.95 percent).

Internal management control: The results in table 2 show that researchers agreed (75 percent) on the importance of internal management control in protecting money in the Duhok City Treasury Directorate, which is confirmed by the arithmetic mean (3.80) and a standard deviation (0.655). The highest rate of agreement for paragraph (X2) was 90.5 percent, with an arithmetic mean (4.00) and normal deviance of 0.5%, which indicates the existence of controls and procedures that form the basis of effective internal management Control in the Directorate. While the lowest percentage of agreement was for part (X6), reaching (59.5%), with an arithmetic mean (3.64) and a standard deviation (0.850).

External management control: We discover that the percentage of agreement on external management Control reached (67 percent) with a mean of (3.63) and a standard deviation (0.798), and paragraph (X12) received the highest agreement rate, hitting (85.7 percent), indicating the satisfaction of control agency employees. External management staff with scientific and professional skills can detect mistakes, manipulations, embezzlement, and the arithmetic mean has reached (3.90) and the standard deviation has reached (0.617). Although the index (X10) had the lowest percentage of agreement for external administrative control metrics (35.7 percent), the arithmetic mean was (2.81) and the standard deviation was (1.065).

Description and diagnosis of the independent variable (management control)**Table (2) description and diagnosis of the independent variable (management control)**

Variables	Evaluations Levels										Arithmetic Mean	standard deviation
	strongly agree		agree		neutral		disagree		strongly disagree			
	frequ ency	%	frequ ency	%	frequ ency	%	frequ ency	%	frequ ency	%		
Xa	Internal management control											
X1	6	14.3	31	73.8	3	7.1	2	4.8	0	0	3.98	0.643
X2	5	11.9	33	78.6	3	7.1	1	2.4	0	0	4	0.541
X3	6	14.3	29	69	6	14.3	1	2.4	0	0	3.95	0.623
X4	5	11.9	32	76.2	5	11.9	0	0	0	0	4	0.494
X5	1	2.4	27	64.3	14	33.3	0	0	0	0	3.69	0.517
X6	6	14.3	19	45.2	13	31	4	9.5	0	0	3.64	0.85
X7	2	4.8	24	57.1	14	33.3	2	4.8	0	0	3.63	0.661
X8	4	9.5	22	52.4	8	19	8	19	0	0	3.52	0.917
Average	75%				19.60%		5.40%				3.8	0.655
Xb	External management control											
X9	3	7.1	30	71.4	5	11.9	3	7.1	1	2.4	3.74	0.798
X10	1	2.4	14	33.3	6	14.3	18	42.9	3	7.1	2.81	1.065
X11	2	4.8	25	59.5	12	28.6	3	7.1	0	0	3.62	0.697
X12	4	9.5	32	76.2	4	9.5	2	4.8	0	0	3.9	0.617
X13	6	14.3	26	61.9	10	23.8	0	0	0	0	3.9	0.617
X14	9	21.4	22	52.4	7	16.7	4	9.5	0	0	3.86	0.872
X15	6	14.3	22	52.4	8	19	5	11.9	1	2.4	3.64	0.958
X16	5	11.5	18	42.9	17	40.5	2	4.8	0	0	3.62	0.764
Average	67%				20.50%		12.50%				3.63	0.798
Total Average	69%				20.05%		8.95%				3.71	0.726

Resource: was created by the researchers using the SPSS software.

Description and diagnosis of the adopted variable (protection of public assets)

Table (3) Description and Diagnosis of the Dependent Variable (Public assets Protection)

Variables	Evaluations Levels										Arithmetic Mean	standard deviation
	strongly agree		agree		neutral		disagree		strongly disagree			
	frequency	%	frequency	%	frequency	%	frequency	%	frequency	%		
Xa	Internal management control											
X1	6	14.3	31	73.8	3	7.1	2	4.8	0	0	3.98	0.643
X2	5	11.9	33	78.6	3	7.1	1	2.4	0	0	4	0.541
X3	6	14.3	29	69	6	14.3	1	2.4	0	0	3.95	0.623
X4	5	11.9	32	76.2	5	11.9	0	0	0	0	4	0.494
X5	1	2.4	27	64.3	14	33.3	0	0	0	0	3.69	0.517
X6	6	14.3	19	45.2	13	31	4	9.5	0	0	3.64	0.85
X7	2	4.8	24	57.1	14	33.3	2	4.8	0	0	3.63	0.661
X8	4	9.5	22	52.4	8	19	8	19	0	0	3.52	0.917
average	75%				19.60%		5.40%				3.8	0.655
Xb	External management control											
X9	3	7.1	30	71.4	5	11.9	3	7.1	1	2.4	3.74	0.798
X10	1	2.4	14	33.3	6	14.3	18	42.9	3	7.1	2.81	1.065
X11	2	4.8	25	59.5	12	28.6	3	7.1	0	0	3.62	0.697
X12	4	9.5	32	76.2	4	9.5	2	4.8	0	0	3.9	0.617
X13	6	14.3	26	61.9	10	23.8	0	0	0	0	3.9	0.617
X14	9	21.4	22	52.4	7	16.7	4	9.5	0	0	3.86	0.872
X15	6	14.3	22	52.4	8	19	5	11.9	1	2.4	3.64	0.958
X16	5	11.5	18	42.9	17	40.5	2	4.8	0	0	3.62	0.764
average	67%				20.50%		12.50%				3.63	0.798
General Average	69%				20.05%		8.95%				3.71	0.726

Resource: was created by the researchers using the SPSS software.

Public assets Protection: Table 3 shows the relative value of the elements in the adopted variable (Public assets Protection), which totaled (58.6%), with an arithmetic mean (3.47) and a standard deviation of (2.4). (0.809). part (Y6), which relates to respecting work schedules and using working hours for the good of the Directorate, received the highest relative significance (92.8 percent). This part's mean value was (4.17) with a standard deviation of (0.537). However, the paragraph's relative significance (Y1) was (26.2%), with an arithmetic mean (2.69) and a standard deviation of (0.950).

Model and hypotheses:

This paragraph is dedicated to checking the validity of the research model in order to determine the extent and effect of the relationship between the role of management control in protecting public assets at the level of the researched sample:

Table (4) The correlation relationship between management control and the protection of public assets in the Treasury Directorate of Dohuk City

Management control	Internal Management control	External Management control	Total Indicator
Protection of public assets	0.435**	0.401**	0.579**

Resource: was created by the researchers using the SPSS software.

- Significant at the level (0.01)

N=42

Table (4) shows that there is an important connection between management control and the protection of public assets in the researched organization, as the correlation coefficient

(overall index) value (0.579) shows that there is a significant correlation between management control and the protection of public assets in the researched Directorate. The first critical theory that there is a strong link between management control and the protection of public assets has been proven correct.

Independent variable	Dependent variable	Beta	R ²	F		Sig.
				counted	Tabular	
Internal management control	protection of public funds	0.44	0.19	9.312	4.08	0.000
External management control	protection of public funds	0.4	0.16	7.643	4.08	0.01

Internal management control and the protection of public assets were discovered to have a significant correlation, as the degree of correlation between them reached a considerable level (0.435). As a result, the first sub-hypothesis of the research's first fundamental hypothesis was met.

We observe a moral association between external management control and the protection of public assets, as the correlation coefficient reaches (0.401), indicating that the greater the Treasury Directorate of Dohuk City's interest in external management control, the stronger its protection of public assets, and based on the above. The second sub-hypothesis that arises from the first fundamental hypothesis is accepted.

Independent variable	management control				
Dependent variable protection of public assets	Beta	R ²	F		Sig.
			counted	Tabular	
	0.579	0.34	20.224	4.08	0.000

The researchers used the linear regression equation to determine the effect of the independent variable (management control) on the dependent variable (protection of public assets) in order to test the second central hypothesis and the sub-hypotheses that flowed from it, and the findings were as follows:

Table (5) Impact at the overall level

Resource: was created by the researchers using the SPSS software.

P ≤ 0.05 N=42 DF=1,40

The impact of management control in protecting public assets:

The statistical analysis in table (5) reveals that management control directly impacts the protection of public assets. The calculated value of (F) (20.224) is greater than the tabular value of (4.08) at the level of significance (0.000), which is less than (0.05), and to a degree. The freedom (1.40) and the determination coefficient (R²) reached (0.336), indicating that management control contributes 33.6 percent to protecting public assets in the researched Directorate, with the remaining 66.4 percent due to other factors not included in this. Quest. The second fundamental hypothesis was accepted as a result of this.

Table (6) Impact at the partial level

Resource: was created by the researchers using the SPSS software.

P ≤ 0.05 N=42 DF=1,40

Table (6) shows that there is a substantial relationship between internal management control and the protection of public assets, with a measured value of (F) (9.312) that is greater than its tabular value of (4.08) at a significant level (0.004) that is less than (0.05) and with a degree of freedom (1.40) and the coefficient of determination was (R²) (0.189). This means that the first sub-hypothesis of the research's second critical hypothesis has been met. Table

(6) shows that there is a substantial relationship between internal management Control and the security of public assets, and in terms of the measured value of (F) (9.312), which is greater than its tabular value of (4.08) at a significant level (0.004), which is less than (0.05), and with a degree of freedom (1.40), and the r^2 was (R2) (0.189). This means why the first sub-hypothesis of the research's second fundamental hypothesis has been fulfilled.

Conclusions:

There are several types of controls that organizations implement according to their procedures or objectives, or according to the level at which monitoring is carried out, and according to their organization and on the basis of their source, and the aim of all of these types is to ensure that all procedures and actions are carried out in accordance with the applicable regulations, rules, and I Inside the company, in such a way that it will be a guarantee to accomplish its goals on the one side, and to take the appropriate steps and particular decisions to avoid these deviations from happening on the other. Furthermore, Public assets are subject to a distinctly legal framework that provides them with legal security to ensure their continued existence. This protection is dual in nature, including civil protection and criminal protection.

In addition, the findings revealed that the Dohuk City Treasury is very interested in management control (both internal and external). The explanation for this is related to the Directorate of Treasury's direct Control of the payment of financial dues to state employees in the city of Dohuk. As well as, the findings revealed that respondents' responses agreed on the availability of metrics to protect public assets in the researched organization. This suggests that the research organization's management is eager to implement all indicators that can preserve and govern public assets. That's why the statistical analysis revealed that in the researched organization, there is a significant correlation between management Control and the protection of public assets (the total indicator), and this is a good indicator that should be strengthened in the researched organization by increasing interest in management control indicators and raising worker awareness about. The regression analysis revealed that there is a major impact relationship between management Control and the protection of public assets in the researched organization. Finally, the regression analysis revealed that each dimension of management Control in protecting public assets has a significant impact relationship, with the strongest impact relationship being for the dimension of internal management Control in protecting public assets, for the knowledge and knowledge of specialists in internal management Control more than their peers.

The recommendations:

The Office of Financial and management Control keeps paying attention to the internal control system in government ministries, focusing on the fundamental administrative and financial components that influence the efficacy and strength of internal control systems and the achievement of the objectives assigned to them. As well as, they are continuing to improve the relationship and cooperation between the Office of Financial and management Control and the Internal Audit represented by the internal control units in government ministries and the Central Coordination Unit, in accordance with applicable international standards, to ensure the establishment of internal and external control rules. So that they were increasing attention to developing internal control systems by the supreme audit institutions by providing the means and constituents for the success of the internal control systems in institutions to ensure that they exercise their tasks effectively and efficiently.

Moreover, the necessity of enhancing internal control's efficacy by granting it the authority to inspect the institution's operations. Also, the institution's top management must implement continuous training for employees per a plan to improve their efficiency and increase their capabilities to deal with variables in the work environment, especially financial laws, orders, and circulars, by enrolling them in specialized courses. Creating a good environment and procedures by delegating authority to employees in the Directorate to provide various consultations to management leaders about the department's good progress of management and financial work and not to delegate full powers to the Directorate's business unit so that public authority or public functions in the Directorate are exploited for personal benefit. They also provide periodic reports, whether internal or external, should be submitted to senior regulators at the appropriate efficiency and effectiveness stage.

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Appendices

1.Names of reviewers and experts

#	Name	The scientific title	Work place
1	Dr. Shahab Ahmed Khidir	Assistant Professor	Duhok Polytechnic University /Technical institute in Akre
2	Dr. Farsat Ali Shaban	Assistant Professor	Duhok Polytechnic University/ Technical College of Administration
3	Nizar Rasheed Lori	Assistant Professor	Duhok Polytechnic University /Technical College of Administration
4	Dr. James Youhana Aodisho	Lecturer	Duhok Polytechnic University /Technical College of Administration
5	Dr. Mohammed Abdulqadir Mohammed Salih	Lecturer	Duhok Polytechnic University /Technical College of Administration

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