

ABSTRACT

The study aimed to evaluate the financial performance of the Faculty of Management and Economics / Anbar University, And the impact of displacement on its financial performance for the period from 2013 to 2017, ability to support educational institutions, And growth trends in its activities. The method of horizontal and vertical analysis of the financial statements of the college Administration and Economies for the period from 2013 to 2017. . The study showed that there is financial support for the educational institutions from the College's practice of its activities and by a significant proportion, and a significant increase in the expenses of the College for maintenance after the period of displacement, where the percentage change in 2017 (3215%) for the base year And reached an amount of (63,004,655) dinars, Which spent for reconstruction of damaged parts of buildings and equipment, Also witnessed a significant increase in revenue after displacement, Which reached in the year 2017 to (465,341,115) dinars and a change from the base year (346%), With compliance with the legislation, laws and instructions issued regarding the management of higher education funds with some technical errors of holding some trusts incorrectly, And late payment of accounts of creditors, And not to settle the account at the end of the financial year, Which in subsequent years will result in expenses and debts for the current financial year, In addition there is a very large impact of the displacement on the faculty's ability to support educational institutions, the rate of change in revenues from all collage activities was (0%), With the statement that these effects began to gradually disappear for years to come, as well as the receipt some revenues in places not verified. . The study recommended that the accounts should not be recycled to subsequent years, with the aim of receiving revenues at the verification center and according to the instructions and laws, The need to involve accounting staff training courses to overcome some technical errors and to enhance their professional ability in the preparation of lists and financial statements, With the need to develop some revenue, Such as evening studies, alimony, postgraduate studies and parallel education, By expanding the evening studies departments and increasing the number of students admitted, With the increase of the seats for graduate students for private maintenance