

## ABSTRACT

The search aims to clarify the role of management accounting for implementation the purposes of the search (planning, control, performance evaluation) in Iraq's commercial banks. Management accounting has tools and different methods enable management to implement its functions if used properly in order to achieve the desired goals of using. Researcher adopted many of statistical methods in the analysis of the search data: The researcher used the program Statistical Package for the Social Sciences (SPSS), and the descriptive method that extracts the frequencies and percentages to identify the characteristics of the search sample. Averages and standard deviations were extracted to identify degree of response of the search sample on questionnaire items. in addition; to the selection of the normal distribution (T-test One-Sample), grade and Cronbach alpha test. The search found the most important of which there is a focus on management accounting of conventional, especially planning budgets, a main tool for planning, monitoring and evaluation of performance in Iraq's commercial banks, which have achieved better use of time and flexibility to make adjustments and analyze deviations and operational decision-making, financing and investment. The search recommends the need to strengthen attention to the methods and tools Accounting Administrative modern, through an emphasis on activities that add value to commercial banks, and the need for familiarity with officials preparing accounting information management quantitative methods and mathematical and statistical, as well as to strengthen attention to the variables of the business environment, whether internal or external to have the ability to stay in the competition.