

*Sudan University of Science and Technology
Collage of Graduate Studies*

**The importance of Planning Budgets as a Tool of
Performance Control in Oil Companies Operating in
Sudan**

(Field Study)

*Supplementary Research Submitted for Partial Fulfilling the
Requirements of Master Program in Accounting and Finance*

أهمية الموازنات التخطيطية كأداة لرقابة الأداء في شركات النفط العاملة
في السودان

Prepared By:

Osman Hammad Ahmed Ali

Supervised By:

*Dr. Fateha Errahman Elhassan Mansour
Asst Professor - Sudan University of Science & Technology*