

Sudan University of Science and Technology
College of Graduate Studies
Master of Accounting and Finance

Questionnaire about:

**The Necessity of Budgeting as a Tool of
Performance Control in the Oil Companies**

To Mr. / Mrs.....

You are kindly requested to fill in the questionnaire below so that to enhance me to accomplish the master program in Sudan University of Science and Technology – Accounting and Finance. Be sure that your answer will be the main entries of this study and it will be used just for the research purposes.

Your co-operation would be highly appreciated.

This questionnaire contains two parts. Part one is about personal information while part two is about the questions that test the study's hypotheses.

Osman hammad Ahmed
August-2007

Part one

Personal information

Fill in the gaps or put tick () front your chosen answer

1-Company Name:

2-Age: less than- 30

31 – 40

41 –50

51 – more

3-occupation: staff Supervisor Section Head Manager

4- Specialization:.....

5- Qualifications: Diploma BSC H. Diploma MSC PHD

6- Years of experience:
Less than -5 6 to 11 12 to 17 18 to 23 24 more

Part two

Questions for realizing the hypotheses

Chose one of alternatives below by putting tick ()

1= Strongly Disagree, 2= Disagree, 3= Fair, 4= Agree, 5= Strongly Agree

Question	1	2	3	4	5
1- To prepare good budgets it is better to participate the executive level's staff.					
2- Preparing Budgets by higher managers to be executed by lower level staff lead to the behavioral conflicts within the firm.					
3- The comprehensive participation in the budgets preparation leads to the accuracy of the estimated budgets figures.					
4- co-ordinating the company's activities would be done only when preparing budgets					
5- Planning budget is the main control system in your company.					
6- There is no system to evaluate and control the department's performance except the budgeting.					

7- Planning budget is the one of control type in your company.					
8- By budgeting process the performance standard would be established, so it will facilitate the process of monitoring the actual performance.					
9- By comparing the actual performance with budgets, the corrective action would be made and the variance would be reconciled.					
10- Budget figures is estimated according to the expectation and with out studying the economical changes.					
11- The Mainly depend upon the previous year's budgets and the surround environment fluctuations when budget figure estimated.					
12- Any department in your company establishes its own budget figures and then it would be combined into the master budgets.					
13- Top management forecasts and estimates the budgets figures and enforces the department managers to act accordingly.					

14- Accountability is made to department managers when the variance occur lead to accuracy of budgeting estimation.					
15- Any department manager is liable to implement the budget as it is planned.					
16- Budget slack prevents the department's manager from being accountable and performance control inefficient.					
17- Dividing the company's activities to many budgets centers, it enhances the accountability accounting approach and will facilitate the control process.					
18- No accountability of budgets centers makes the control process by budgeting too weak.					

Osman Hammad Ahmed

August- 2007