

Findings and Recommendations

Firstly: Findings:

1- The great role of budget preparation in Khartoum Refinery helping in controlling the refining cost due to the high rate of acceptance got from the sample of the study.

2- The updated restricted software in Khartoum refinery contributes in cost reduction in each production stages even in management and financial transactions.

3- Contributions of the staff in budget preparation and implementation made them very careful in processing their jobs and controlling their budgets spontaneously.

4- Computerizing inventories by limiting the maximum and minimum reorder level assists in saving Khartoum refinery resources this result got 85 % agree from the sample.

Secondly: Recommendations:

- 1- Providing training courses for the budget users both staff and managers to enlighten them by the important role of budgeting process.
- 2- Repeating software training courses to the administrators and the users to remind them with the great features for these software especially in case of software upgrades.
3. Giving budget preparation a serious consideration, because it is the first correct step in controlling the budget.
- 4- Khartoum refinery should have well knowledge committee for choosing the new software and even when updating the old ones to justify the installation and licenses cost in order to compare it with the yields and the benefits of using this software.
- 5- The researcher suggests ABC to be adopted by Khartoum Refinery as a costing system due to its advantages besides taking in the considerations to the previous implications.

Future studies:

- 1- The impacts of process costing techniques on petroleum refining cost reduction.
- 2- The role of inventory software in controlling petroleum refining cost.
- 3- Practical design for budgetary systems for petroleum refineries.

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Duan Shu Ping- Khartoum Refinery Co.LTD,Financial Controller-
Interview in 13/11/2012

Magbool A.Bagi - Khartoum Refinery Co.LTD, Material Dept - (System
Administrator) Interview in 9/12/2012

Omer Khalafah Mohamed Ali –Khartoum Refinery Co.LTD,Finance
Dept Manager-Interview in 15/11/2012

Tang Jin Lun - Khartoum Refinery Co.LTD,Finance Dept -Budgeting
Section Head -Interview in 15/11/2012

Yousif Hamed Elneel - Khartoum Refinery Co.LTD,Administration Dept
– Community Relationship Section Head -Interview in 30/11/2012

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(B)Choose one of alternative below by putting tick (√)
The hypotheses as follows:

(1)Well preparing for the budget effects on the variances.

1- Strongly agree **2-** Agree **3-**Fair **4-** disagree **5-**Strongly disagree

No	Questions	1	2	3	4	5
1	Well knowledge of production and its stages helping in better budget estimation.					
2	Starting with standard cost for each unit cost contributes in preparing master budget in accurate way.					
3	Choosing the method of bottom top budgeting gives the employees a feeling of participation then they will implement the budget carefully.					
4	Connecting the annual budget with the strategic objectives assists in budget preparation.					
5	Giving the budget committee and the concerns persons more training courses support them to innovative Modern techniques in budget preparation.					
6	Studying general and administration expenses by well prediction for production volume and foreign currency					

	fluctuations leads to accurate budgeting.					
7	Providing budget manual eliminates preparation efforts then precise estimation.					
8	Following the approved procedures from the top management in budget preparation and implementation accordingly reduce the variances					

2- Stricted software effects on the production cost.

No	Questions	1	2	3	4	5
1	Budgeting software helping in production cost reduction because it reduces the time and effort in budget preparation.					
2	Using budget software assists in immediate performance reports then controlling the company expenses.					
3	Limitation of each budget items by the software and locking the spent ones assists in budget controlling.					
4	Limitation of each in charge people's authorities by the software, helps finance department realizing the budget controlling.					
5	Sending actual performance reports Immediately by the software for the concerns department has a big role in controlling budget implementation.					
6	Good design for the performance reports by computer graphic and					

	charts programs helping top management in correcting procedures.					
7	Computerizing inventories by limiting the maximum and minimum reorder level assists in saving company's resources then control the budget.					
8	Preparing of managerial and cost accounting forms for the employees coming, working and departing hours and connecting these forms by the human resources and costing departments reduces the wasting times then reduces the labor budget.					

3- Users (employees) are considered as one of the important effective factors in budget exceeding.

No	Questions	1	2	3	4	5
1	After budget approval from board of director the announcing of each department for its concerns person by their detail budget items helps in not exceeding the budget.					
2	Ignoring employees in budget preparation leads to misunderstanding of it's contains then will exceed the budget.					
3	The absence of actual performance reports and don't comparing them with the planned ones to know the variances then don't take any correction action (punish the in charge people.) let the employees don't care with the budget implementation.					
4	The Contradiction of the objectives					

	between departments has a big role in budget exceeding.					
5	The top management following to the budget implementation makes it a controllable device.					
6	The Motivating of the employees in a fair way increase the production efficiency then saves the budget.					
7	The interference between the employees' relationship with the company and their relationship with community has a big role in wasting resources.					
8	Job dissatisfaction due to the co interference for authorities and limitations affects negatively in budget performance.					

Appendix (2) the Referees:

1-Dr. Babikir Ibrahim Elsiddig

Sudan University of Science and Technology
College of Business Studies
Department of Accounting

2-Dr.Ibrahim Fadl Elmoula

Sudan University of Science and Technology
College of Business Studies
Department of Banking

3-Dr.Arafah Gebreel Abu Naseeb

Sudan University of Science and Technology
College of Business Studies
Department of Management

4- Dr.Alhadi Adam Mohamed

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College of Economics & Business Studies
Department of Accounting