Journal of Information Systems Engineering and Management
2025, 10(17s)
e-ISSN: 2468-4376
https://www.jisem-journal.com/

Research Article

Measuring and Analyzing the Effects of Intelligence Theory on the Planning Stage of Federal General Budget Numbers in Iraq

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ARTICLE INFO

Received: 05 Dec 2024

Revised: 28 Jan 2025

Accepted: 09 Feb 2025

ABSTRACT

The aim of the research is to uncover the close relationship between the planning stage of the state budget and the theory of multiple intelligence, an important tool in exercising the planning and accounting function or the behavioral factors of individuals using the theory of multiple intelligence.

It is also important to assess the impact of the various dimensions of the IQ theory on the planning stage of preparing the general budget in Iraq.

The study is based on the premise that "there exists a direct and strong impact of the multiple intelligence theory on the planning stage of preparing the federal general budget in Iraq."

The research reached a number of conclusions, with the most notable one is that the SIG values of the independent variables (M4,M5 (Intrapersonal dimension, spatial dimension) have been shown to be less than (0.05). This value testified to the significance of the variable, i.e. their effect only on the dependent variable (M9) (planning of the budget). As for the remaining independent variables (M1,M2,M3,M6,M7,M7,M8) (linguistic dimension, Logical- Mathematical dimension, interpersonal dimension, bodily-kinesthetic dimension, Naturalistic dimension, musical dimension), they showed greater SIG values than (0.05). This testifies to their non-significance and that there is no role in the federal budget planning in Iraq.

Keywords: Multiple Intelligences Theories, Planning, Preparing the General Budget

1. Introduction

The use of multiple intelligence theory in the planning stage and its impact on budget preparation will enhance the ability of government units in exercising control, planning, policy-making and taking measures to coordinate and consolidate the activities of government units. This is done in a way that makes the budgets fit to be an efficient and effective rehabilitation and an indicator to be used in setting future policies for government units.

1.1 Research Importance

The importance of the current study emerges through determining and measuring the dimensions of the theory of multiple intelligences on the planning stage of preparing the public budget in Iraq.

1.2 Research Problem

This study tries to primarily determine the importance of the role of multiple intelligences, which includes a variety of intelligences, abilities and mental abilities to enhance the skills of accountants and administrators. This has become mandatory for accounting practitioners to be available, without which the professional performance of accountants is incomplete. The research problem can therefore be formulated through the following question: -

Is there a role for the dimensions of the theory of intelligence on the planning stage in the preparation of the Iraqi budget?

1.3 Research Hypothesis

The research is based on the hypothesis that there is a direct and strong presence of the theory of multiple intelligences on the planning stage of preparing the public budget in Iraq.

1.4 Research Objectives:

- Determining the concept of intelligences and what are the theories explaining them and what are their dimensions.

- Determining the concept of the general budget, what are its components and what are the stages of its preparation.

- Determining the extent of the impact of the theory of intelligences on the planning stage of preparing the general budget in Iraq.

1.5 Research Methodology:

The study relied on a combination of the descriptive (theoretical) approach and the quantitative approach.

2. The concept of the theory of intelligences and its dimensions

2.1 The theory of multiple intelligences

This is a theory in cognitive psychology proposed by Howard Gardner in 1983 in his book "Frames of Mind: The Theory of Multiple Intelligences". The theory states that intelligence is not a single ability, but rather a set of relatively independent abilities that work together in order to form each individual's unique cognitive profile (Hammad, 2022, p. 22)

Prior to Gardner's theory, intelligence was often seen as a single general ability measurable by intelligence quotient (IQ) tests. However, Gardner noted that these tests only measure a limited range of abilities, such as linguistic and logical-mathematical abilities, and ignore other important types of intelligence (Al-Jibori, 2018, p. 87).

2.2 The Dimensions of the Theory of Multiple intelligences:

Gardner initially identified seven types of intelligence, later added an eighth, and other types have been proposed as well. The original eight types are: (Al-Masouda, 2020, pp. 55-58)

1. Linguistic intelligence: The ability to use language effectively, both in writing and speaking. This includes sensitivity to the meaning, order, and rhythm of words.
2. Logical- Mathematical Intelligence: The ability to think logically and solve mathematical problems. This includes the ability to work with numbers, patterns and relationships.
3. Spatial intelligence: The ability to accurately visualise the visual world. This includes the ability to visualise objects in three dimensions and navigate space.
4. Bodily-kinesthetic intelligence: The ability to use the body skilfully to express thoughts and feelings or to solve problems. This includes mind-body coordination and fine and gross motor skills.
5. Musical Intelligence: The ability to perceive and produce music. This includes sensitivity to rhythm, pitch and melody.
6. Social (interpersonal) intelligence: The ability to understand and interact with others. This includes the ability to recognise and respond appropriately to the feelings, motives and intentions of others.
7. Intrapersonal Intelligence: The ability to understand oneself. This includes awareness of one's own feelings, strengths, weaknesses, values and goals.
8. Naturalistic Intelligence: The ability to recognise and categorise organisms and other elements in the natural environment (Al-Jibori, 2022, pp. 66-67).

The theory is summarised as follows.

The theory of multiple intelligences is a useful framework for understanding the diversity of human abilities and the importance of adapting education to meet individual learning needs. Although it is still a debatable subject, it has greatly influenced the field of education and encouraged the adoption of more inclusive and diverse teaching methods.

3. Theoretical Framework for Public Budgeting

3.1 The concept of the public budget

The general state budget, or general budget, is a detailed and estimated statement of the state's revenues and expenditures for a specific period of time, usually a fiscal year. The budget is a key tool in managing the state's public finances, as it is used to plan, implement and control public spending and achieve economic and social goals (Al-Ahmadi, 2015, p. 24).

3.2 The importance of the public budget

The preparation of the budget is of great importance to any country and is summarised as follows (Al-Ansari, 2010, p. 15).

1. Financial planning: The budget helps to prioritise spending and distribute financial resources effectively to achieve the state's goals.
2. Fiscal control: The budget enables public spending to be monitored to ensure that it conforms to the set plans, identify deviations and take corrective measures.
3. Accountability and transparency: The budget contributes to enhancing accountability and transparency in the management of public funds, as it is presented to the parliament and the public for discussion and approval.
4. Economic Stabilisation: The budget is used as a tool to stabilise the economy by controlling public spending and taxes.
5. Achieving social justice: The budget helps redistribute income and wealth through spending on public services and social programmes.

2.3 Components of the General Budget

The general budget consists of two main aspects:

1) Public revenues: These are the state's sources of income, and include (Al-Dulaimi, 2016, p. 26):
- Tax revenues: Such as taxes on income, profits, goods and services.
- Non-tax revenues: Such as fees, royalties, and proceeds from the sale of oil, minerals, and government assets.
- Loans and borrowing: The state resorts to borrowing to finance the budget deficit.

2) Public expenditures: These are the state's expenditures, and include (Al-Hamiri, 2023, pp. 32-33)
- Current expenses: Such as salaries of government employees and operation and maintenance expenses.
- Capital expenditures: Such as investments in infrastructure and development projects.
- Public debt payments: Such as interest and instalments of government loans.

3.4 Types of Public Budgets

There are several divisions of the general budget, including (Al-Naib, 2018, p. 25)

- Balanced budget: In which revenues are equal to expenditures.
- Surplus budget: Revenues exceed expenditures.
- Deficit budget: Expenditure exceeds revenue.

3.5 Stages of preparing the general budget

1) Preparation: The Ministry of Finance prepares the draft budget in co-operation with other ministries and government agencies.

2) Discussion and approval: The draft budget is presented to the parliament for discussion and approval.

3) Implementation: Government agencies start implementing the budget after it is approved.

4) Control and follow-up: Oversight bodies, such as the Court of Audit, monitor the implementation of the budget.

5) The budget.

4. Measuring and Analyzing the Dimensions of Intelligence Theory in the Planning Stage of Federal General Budget Preparation in Iraq Using SPSS 26

4.1 Description of the sample population

The research sample consists of a group of employees working in seven ministries in Iraq. These ministries are the Ministry of the Interior, the Ministry of Planning, the Ministry of Tourism and Antiquities, the Ministry of Youth and Sports, the Martyrs' Organization, the Financial and Federal Monitoring Bureau, and the Ministry of Finance.

A group of 110 employees were taken from the Administration and Economy specializations. Employees from the planning, budget, auditing, and accounting departments in the headquarters of the ministries in the Iraqi capital Baghdad were also included.

Baghdad is a large city, organized by the centers of the ministries, unlike the rest of the Iraqi provinces that do not have such privileges. In addition, there is a plurality and diversity of the population there. The city also has diversity in cultures, religions, and sects.

Thus, it will be a suitable research site to test the ideas and affiliations of a large segment of employees. The study can be explained in Table (7) as follows:

Variable	Variable Type	Symbol
Ministry name	independent	MIN
Gender	independent	GENDER
Job	independent	JOB
Planning Experience	independent	NYEX
Scientific degree	independent	SCDE
Specialization	independent	SPEC
Position	independent	POS
Department or Section	independent	DEODI
Linguistic dimension	independent	M1
Logical - Mathematical dimension	independent	M2
Social dimension	independent	M3
Intrapersonal dimension	independent	M4
Spatial dimension	independent	M5
Musical dimension	independent	M6
Bodily-kinesthetic dimension	independent	M7
Naturalistic dimension	independent	M8
Budget planning	Dependent	M9

The above variables are questions and axes of the questionnaire form that was used as a means of collecting statistical data. A total of (150) forms were distributed to (150) employees, and only (110) forms were retrieved as some employees refused to give their opinions after receiving those forms.

4.2 Analyzing the Relationship Between Multiple Intelligences and Budget Planning Using SPSS 26

Reliability and Stability

1) Reliability :-

From Table (8), we can observe that the value of (Cronbach's Alpha) appeared at (0.502). This is close to the correct one.

This indicates that the data of our statistical sample is characterised by a very high stability. We also note by looking at Table (9) that when the variables (M4, M5, M9) are deleted, the value of (Cronbach's Alpha) will decrease. This indicates that these variables are very important variables in our statistical sample.

That is, these variables (independent and dependent) are very important in the formation of the statistical model.

Table (8): Results of the statistical community data stability test

Case Processing Summary			
		N	%
Cases	Valid	100	100.0
	Excluded	0	.0
	Total	100	100.0
a. Listwise deletion based on all variables in the procedure.			

Reliability Statistics	
N. of Items	Cronbach's Alpha
17	0.502 17

The above table is the work of the researcher based on the results of the statistical programme (SPSS 26)

Table (9): Results of the statistical population data stability test in the case of deleting one of the variables of the statistical population

Item-Total Statistics				
	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if item deleted
MIN	37.3600	14,778	.025	0.589
GENDER	40.3000	19.990	.017	0.57
JOB	39.2900	19.359	-.026-	0.537
NYEX	39.0600	19,754	.044	0.517
SCDE	39.4400	19,724	.010	0.511
SPEC	39.4700	16.130	.206	0.423
POS	38.1500	19.563	.070	0.397
DEODI	40.4100	20.184	-.021-	0.512
M1	39.5800	19,478	.150	0.535
M2	39.5100	19.404	.116	0.522
M3	39.5200	19.383	.084	0.539
M4	39.2400	18,447	.198	0.392
M5	39.5800	19,478	.104	0.291
M6	38.4100	16,891	.214	0.228
M7	39.3600	18,677	.145	0.588
M8	39.0200	18,484	.204	0.528
M9	39.6600	19.398	.174	0.381

The above table is the work of the researcher based on the results of the statistical programme (SPSS 26)

2) Reliability.

The value of the reliability coefficient can be reached by taking the square root of the stability coefficient.

By taking the square root of the Cronbach's Alpha coefficient (0.70), the value of the reliability coefficient is very close to the correct one. This indicates that the data of our statistical sample is characterised by very high reliability.

Measures of Central Tendency and Dispersion

We can observe from Figure (1), which represents the ministries from which the statistical sample was taken, that the most common ministry from which the data was taken is the Ministry of Finance.

We also notice through Figure (2), which represents gender, that the number of males in our statistical community is more than the number of females. This indicates that our statistical community is a male community.

As for Figure (3), which is the job of each employee in the sample community, the number of other jobs (accountant, administrator, ... etc.) is the most in the sample community.

We also note through Figure (4), which represents the number of years of service, that most of the employees of our statistical sample had more than (10) years of experience. This indicates that our statistical sample is characterised by job experience.

Through Figure (5), which represents the degree or certificate obtained by each employee, we see that the number of employees with a bachelor's degree was the most within our statistical sample. This indicates that our statistical sample is an educated sample.

Through Figure (6), which represents the specialisation of each employee, we notice that the number of employees specialised in accounting is the most. This indicates that our statistical sample is specialised in the field of accounts and planning to prepare budgets, and this helps us very much in our study through their opinions.

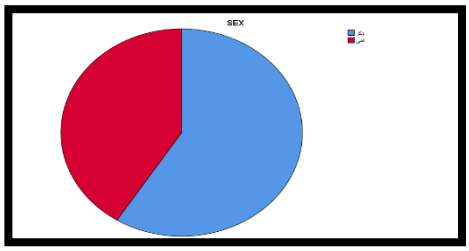
Through Figure (7), which represents the administrative position of each employee in our statistical sample, we notice that the number of employees is the most in this sample.

As for Figure (8), which represents the department or division in which each employee works in our statistical sample, we notice that the number of employees working in financial departments or divisions is the most in our statistical sample. This helps us very much through their opinions, suggestions, and answers, as they are closest to the needs of their organisations.

Through Figures (9, 10, 11, 12, 13, 14, 15, and 16), which represent the dimensions of the theory of intelligences (the linguistic dimension, the Logical- Mathematical dimension, the interpersonal dimension, the intrapersonal dimension, the spatial dimension, the musical dimension, the bodily-kinesthetic dimension, and the Naturalistic dimension), and Figure (17), which represents (budget planning), we notice that most of the answers of the employees of our statistical sample were (agree).

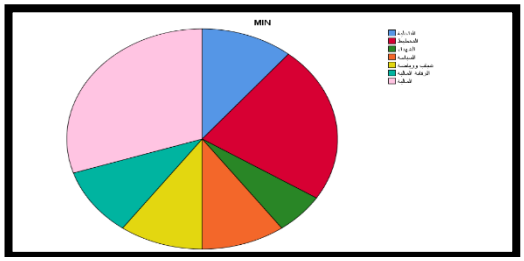
This indicates that the opinions of the employees of our statistical sample are interactive and consistent with the dimensions of the theory and its reflection on the subject of planning the general budget.

Figure (2)



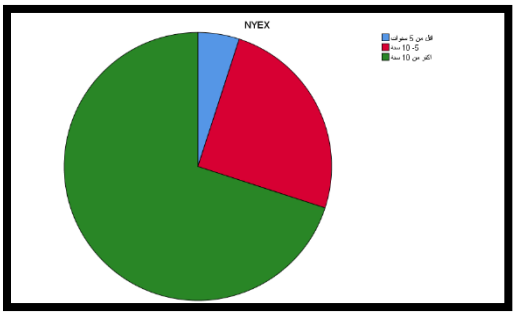
Gender (male - female) - Source: Researcher's work based on the above questionnaire data

Figure (1)



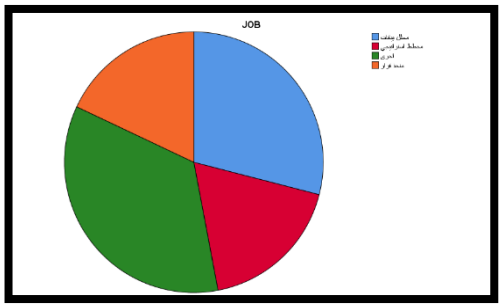
Represents the ministries from which the statistical sample was taken - Source: The researcher's work based on the above questionnaire data

Figure (4)



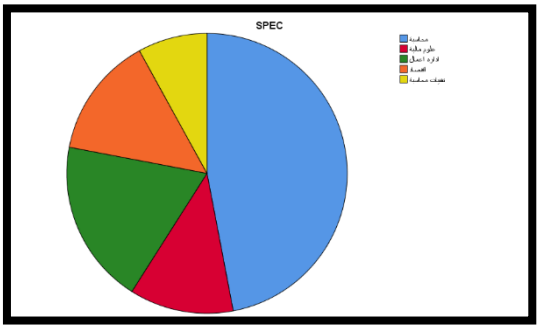
Represents the number of years of service for each (employee in the research sample) - Source: The researcher's work based on the above questionnaire data

Figure (3)



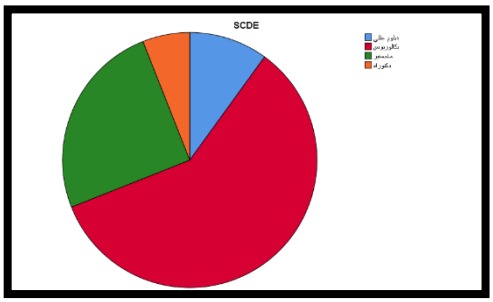
Represents the job of each employee in the sample community - Source: Researcher's work based on the above questionnaire data

Figure (6)



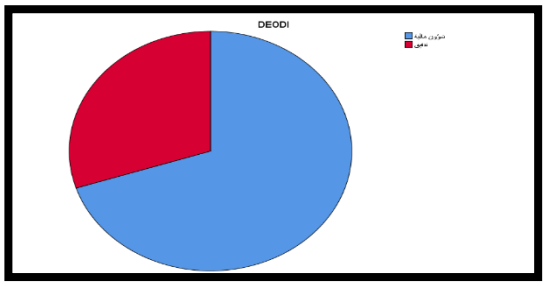
Specialization for each employee Source: Researcher's work based on the above questionnaire data

Figure (5)



Represents the academic degree or certificate obtained by each employee - Source: Researcher's work based on the above questionnaire data

Figure (8)



Represents the department or division in which each employee works - Source: Researcher's work based on the above questionnaire data

Figure (10)

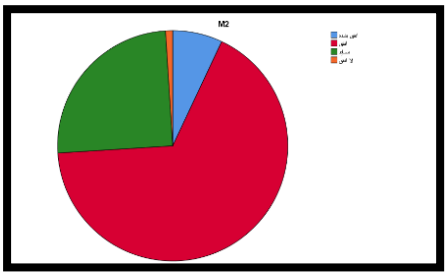


Figure (12)

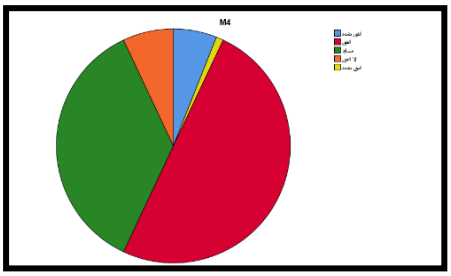


Figure (14)

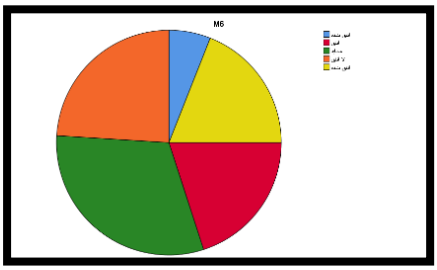
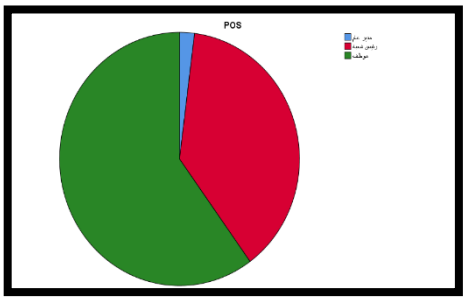


Figure (7)



Represents the administrative position of each employee - Source: Researcher's work based on the above questionnaire data

Figure (9)

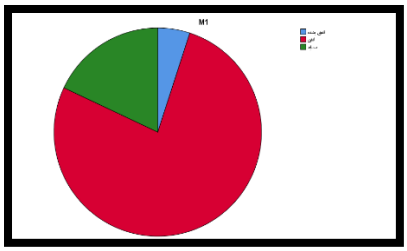


Figure (11)

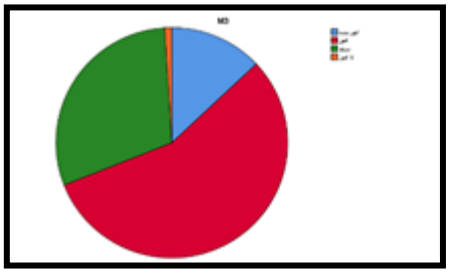


Figure (13)

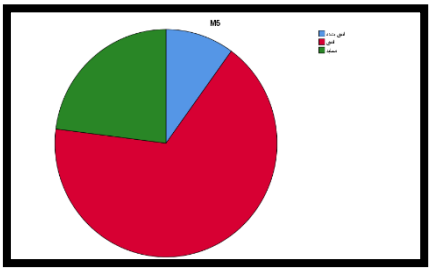


Figure (16)

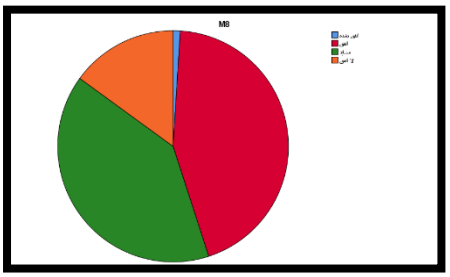


Figure (15)

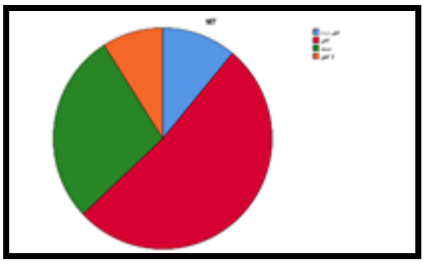
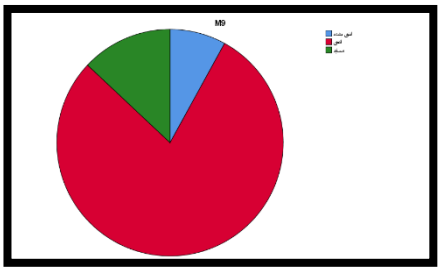


Figure (17)



Figures (9-10-11-12-13-14-15-16) represent the results of the dimensions of the theory of intelligences. Source: The researcher's work based on the above questionnaire data.

Planning for preparing the budget - Source: Researcher's work based on the above questionnaire data

3) Correlation

From Table (10), which represents the correlation values between the independent variables (linguistic dimension, Logical- Mathematical dimension, interpersonal dimension, intrapersonal dimension, spatial dimension, musical dimension, bodily-kinesthetic dimension, Naturalistic dimension) and the dependent variable (planning for budgeting), we notice that the largest correlation value was between the independent variables (M4, M5) and the dependent variable (M9). This amounted to (0.368, 0).

We also note that there is no correlation between the independent variables (M1, M2, M3, M6, M7, M8) and the dependent variable (M9). This indicates that all the variables of our statistical community are not correlated.

This lack of correlation is due to the fact that the theories of intelligences are a psychological theory, and all its axes are psychological (subjective). Therefore, they differ from one person to another and affect how this is reflected in their fieldwork (planning in budgeting).

Table (10) Correlation between statistical community variables

Correlations										
		M1	M2	M3	M4	M5	M6	M7	M8	M9
M1	Pearson Correlation	1	.322**	.313**	.112	.244*	.412**	-.042-	-.118-	.112
	Sig. (2-tailed)		.001	.001	.269	.014	.000	.675	.244	.268
	N	100	100	100	100	100	100	100	100	100
M2	Pearson Correlation	.322**	1	.220*	.342**	.234*	.046	-.067-	-.019-	.233*
	Sig. (2-tailed)	.001		.028	.000	.019	.652	.508	.848	.020
	N	100	100	100	100	100	100	100	100	100
M3	Pearson Correlation	.313**	.220*	1	.142	.421**	.122	-.012-	-.106-	.268**
	Sig. (2-tailed)	.001	.028		.158	.000	.228	.902	.293	.007
	N	100	100	100	100	100	100	100	100	100
M4	Pearson Correlation	.112	.342**	.142	1	.305**	.033	.043	.174	.368**
	Sig. (2-tailed)	.269	.000	.158		.002	.744	.673	.084	.000
	N	100	100	100	100	100	100	100	100	100
M5	Pearson Correlation	.244*	.234*	.421**	.305**	1	.048	-.035-	-.146-	.367**
	Sig. (2-tailed)	.014	.019	.000	.002		.638	.730	.147	.000
	N	100	100	100	100	100	100	100	100	100
M6	Pearson Correlation	.412**	.046	.122	.033	.048	1	.331**	-.114-	.198*
	Sig. (2-tailed)	.000	.652	.228	.744	.638		.001	.258	.048
	N	100	100	100	100	100	100	100	100	100
M7	Pearson Correlation	-.042-	-.067-	-.012-	.043	-.035-	.331**	1	.395**	.090
	Sig. (2-tailed)	.675	.508	.902	.673	.730	.001		.000	.373
	N	100	100	100	100	100	100	100	100	100
M8	Pearson Correlation	-.118-	-.019-	-.106-	.174	-.146-	-.114-	.395**	1	-.104-
	Sig. (2-tailed)	.244	.848	.293	.084	.147	.258	.000		.305
	N	100	100	100	100	100	100	100	100	100
M9	Pearson Correlation	.112	.233*	.268**	.368**	.367**	.198*	.090	-.104-	1
	Sig. (2-tailed)	.268	.020	.007	.000	.000	.048	.373	.305	
	N	100	100	100	100	100	100	100	100	100
**. Correlation is significant at the 0.01 level (2-tailed).										
*. Correlation is significant at the 0.05 level (2-tailed).										

The above table is the work of the researcher based on the results of the statistical program (SPSS 26)

Multiple Linear Correlation Between Independent and Dependent Variables

Multiple linear correlation means that there is a relationship between more than one independent variable and one dependent variable. As mentioned earlier, our statistical complex consists of multiple independent variables (dimensions of the theory of intelligences) and one dependent variable (planning for budgeting).

As we can observe through Table (12), the value of (R Square) appeared at (0.26). This indicates that the independent variables explain (26%) of the dependent variable. The remaining (74%) accounted for other factors not included in the standard model that the researcher did not consider because the study focuses only on the dimensions of the theory of intelligences and their impact on the dependent variable (budget planning).

This also indicates that the researcher adhered strictly to the dimensions of this theory. However, additional dimensions beyond this theory, which directly impact budget planning, should have been considered.

Through Table (13), we notice that the SIG value of the statistical model appeared at (0.000). This is significant because it is less than (0.05). This indicates that the results of our statistical model are reliable when it comes to the analysis and proving the hypotheses.

That is, we will reject the null hypothesis and accept the alternative hypothesis, which states that there is a significant impactful relationship between the independent variables (dimensions of the theory of intelligences) and the

dependent variable (planning for budgeting). This means that the theory of intelligences will lead to planning for budgeting.

Through Table (14), we determine which elements or indicators of the independent variables (dimensions of the theory of intelligences) affected the dependent variable (budgeting planning). As we can observe from Table (14), the SIG values of the independent variables (M4, M5) (Intrapersonal dimension, spatial dimension) appeared to be less than (0.05). This indicates their significance, this means they have an effect on the dependent variable (M9) (budgeting planning).

As for the rest of the independent variables (M1, M2, M3, M6, M7, M8) (linguistic dimension, Logical- Mathematical dimension, interpersonal dimension, Bodily-kinesthetic dimension, Naturalistic dimension, musical dimension), their SIG values were greater than (0.05), this means they are non-significant.

From the above, we will reject the main research hypothesis, which states that there is a statistically significant relationship between the independent variables (dimensions of the theory of intelligences) and the dependent variable (planning for budgeting).

From Table (14), we can write the multiple linear regression equation for our statistical model as follows:

M9 = 0.867 - 0.127M1 + 0.78M2 + 0.88M3 + 0.152M4 + 0.192M5 + 0.080M6 + 0.13M7 + 0.74M8

From the above equation, we can see the following:

1. When the independent variable (M1) changes by (1 unit), the dependent variable will decrease by (0.127) units.
2. When the independent variable (M2) changes by (1 unit), the dependent variable will increase by (0.78) units.
3. When the independent variable (M3) changes by (1 unit), the dependent variable will increase by (0.88) units.
4. When the independent variable (M4) changes by (1 unit), the dependent variable will increase by (0.152) units.
5. When the independent variable (M5) changes by (1 unit), the dependent variable will increase by (0.192) units.
6. When the independent variable (M6) changes by (1 unit), the dependent variable will increase by (0.080) units.
7. When the independent variable (M7) changes by (1 unit), the dependent variable will increase by (0.13) units.
8. When the independent variable (M8) changes by (1 unit), the dependent variable will increase by (0.74) units.

Table (11) Independent variables

Variables Entered/Removed			
Model	Variables Entered	Variables Removed	Method
1	M7, M3, M4, M1, M2, M5, M6, M8	.	Enter
a. Dependent Variable: M9			
b. All requested variables entered.			

Table (12) Independent variables

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.514a	.264	.208	.40740
a. Predictors: (Constant), M7, M3, M4, M1, M2, M5, M6				

Table (13) Independent variables

ANOVA						
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	5.481	7	.783	4.717	.000b
	Residual	15.269	92	.166		
	Total	20,750	99			
a. Dependent Variable: M9						
b. Predictors: (Constant), M7, M3, M4, M1, M2, M5, M6,M8						

Table (14) Independent variables

Coefficient						
Model		**Unstandardized Coefficients**		**Standardized Coefficients**	**t**	**Sig.**
		B	**Std. Error**	**Beta**		
1	**(Constant)**	**.876**	**.282**		**3.107**	**.003**
	M1	**-.127-**	**.108**	**-.128-**	**-1.170-**	**.245**
	M2	**.078**	**.081**	**.097**	**.961**	**.339**
	M3	**.088**	**.070**	**.127**	**1.250**	**.215**
	M4	**.152**	**.060**	**.251**	**2.548**	**.012**
	M5	**.192**	**.084**	**.236**	**2.281**	**.025**
	M6	**.080**	**.042**	**.204**	**1.914**	**.059**
	M7	**.013**	**.056**	**.023**	**.232**	**.817**
	M8	**0.74**	**0.39**	**0.200**	**0.230**	**.44**
a. Dependent Variable: M9						

5. Conclusions and Recommendations

5.1 Conclusions

1) The R Square value is (0.26), which indicates that the independent variables explain (26%) of the dependent variable. The remaining (74%) accounted for other factors that are not included in the statistical model. The planning process for preparing the public budget is marred by many negatives, including not using human intelligence correctly and improvisation in preparing the public budget.
2) The (SIG) value of the statistical model is (0.000), which is significant because it is less than (0.05). This indicates that our statistical model can confidently rely on its results in analyzing and proving the research hypothesis.

3) The SIG values of the independent variables (M4, M5) (Interpersonal dimension, spatial dimension) are less than (0.05). This indicates their significance, i.e., their effect only on the dependent variable (M9) (planning for budgeting).
4) As for the rest of the independent variables (M1, M2, M3, M6, M7, M8) (linguistic dimension, Logical-Mathematical dimension, interpersonal dimension, bodily-kinesthetic dimension, Naturalistic dimension, musical dimension), only SIG values greater than (0.05) appeared. This means they are not significant, whichh indicates that there is no role for them in planning the preparation of the federal public budget in Iraq.

5.2 Recommendations

1. The general budget allocations in any ministry should include allocations related to the development of mental and cognitive skills for all individuals working in any ministry. This can be done by opening training and development centers for practical skills in line with the digital world in this era.
2. The allocations of any ministry should include certain aspects such as aspects related to the development of musical skills for affiliates. They should also include aspects related to the development of sports skills for affiliates. These measures ensure the development of job satisfaction for all state employees in Iraq. This will be reflected in increasing their productivity and the services they provide.
3. Local and international efforts should continue together in the field of budget planning. This should be achieved through contact with other countries of the world to benefit from scientific and practical experiences in fiscal policy. It will also help avoid many of the mistakes that various countries encounter in this field.
4. The testing of multiple intelligences should be carried out annually or periodically for employees who are responsible for budget planning. It should receive sufficient attention from the units involved. This has a clear and positive impact on their skills, as was clearly proven by the results of the research in its practical aspect, specifically the results of the questionnaire.

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