

**BUDGETING IN OIL REFINERIES OF IRAQ: A CASE
STUDY OF NORTH REFINERIES COMPANY**

THESIS

**SUBMITTED IN PARTIAL FULFILLMENT OF THE
REQUIREMENT FOR THE DEGREE OF DOCTOR OF
PHILOSOPHY IN COMMERCE**

BY

SAAD SALIH HUSSEIN

UNDER THE SUPERVISION OF

DR. S.G MAJI

PROFESSOR N.M. PANDA

SUPERVISOR

JOINT-SUPERVISOR

NORTH-EASTERN HILL UNIVERSITY

SHILLONG -793022, MEGHALAYA.

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