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Table Of Contents

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Vol. 21 No. 3 (2026): Agustus
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Gender Budgeting as a Tool for Achieving Sustainable Development: A Future Vision for Iraqi Government Institutions

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Abstract

General Background Public sector budgeting operates as a strategic fiscalinstrument for promoting inclusive economic growth and distributive justice. **Specific Background** Within the Iraqi administrative environment, transitioning toward progressive financial frameworks is necessary to address diverse socioeconomic needs and promote equitable wealth distribution. **Knowledge Gap** However, government entities currently rely on conventional line-item budgeting systems that fail to track social outcomes, while existing empowerment units lack genuine fiscal and technical decision-making authority. **Aims** This study develops a forward-looking roadmap to operationalize Gender-Responsive Budgeting as an accounting mechanism to advance the 2030 Sustainable Development Goals within Iraqi entities. **Results** Based on a mixed-methods approach utilizing evaluation checklists from 157 professional informants, empirical findings reveal a severe deficit in technical readiness for progressive budget execution. The accounting codification dimension recorded the lowest mean score of 1.35, underscoring a heavy dependence on traditional ledgers that do not measure equality outcomes. Furthermore, current empowerment structures function merely as formalistic setups without regulatory power over resource allocation. **Novelty** The research uniquely proposes restructuring the Unified Chart of Accounts to integrate specific digital codes and mandating corresponding analytical statements within final annual financial reports. **Implications** Achieving digital integration between local accounting systems and the Integrated Financial Management Information System is imperative to ensureequitableresourceallocation, organizational transparency, and robust fiscal accountability.

Highlights:

- Empirical evaluations from 157 government professionals reveal a severe deficit in technical readiness for progressive fiscal execution.
- Existing accounting codification frameworks heavily rely on traditional line-item ledgers that fail to track social outcomes.
- Restructuring the Unified Chart of Accounts to include specific digital codes guarantees organizational transparency and resource accountability.

Keywords: Gender-Responsive Budgeting, Accounting Codification, Sustainable Development Goals, Fiscal Accountability, Integrated Financial Management Information System

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Introduction:

Numbers are one of the dominant modes of information used in organizations, decision-making, and politics. Contemporary forms of organizing are unthinkable without quantification and calculative practices, yet numbers are not merely technical achievements; rather, quantification embodies a form of political rationality (Marx, 2019, p. 1), Consequently, accounting information and budgeting systems have increasingly been recognized as strategic instruments for advancing public policy objectives, including gender equality and social justice.

Accordingly, The public sector accounting literature has seen an increasing application of the gender perspective (Canestrini et al., 2025,79), The state budget serves as the most influential fiscal and economic vehicle for steering national policies toward sustainable development and social justice. It has evolved from a mere arithmetic ledger for resource allocation into an integrated accounting process designed to generate sustainable public value (Canestrini et al., 2025, p. 77). Amid contemporary socio-economic challenges, Gender-Responsive Budgeting (GRB) has emerged as a strategic framework that integrates the diverse needs of different social groups into the core of the budgetary cycle, thereby ensuring a more efficient and equitable distribution of financial resources (Polzer et al., 2023, p. 450).

However, transitioning toward gender-responsive budgets within public sector institutions frequently encounters structural and technical impediments, particularly in nations still tethered to conventional accounting systems. Recent literature emphasizes that the efficiency of the governmental accounting system, along with its capacity to provide precise, disaggregated financial data, constitutes the foundational pillar for supporting sustainable development imperatives (Gharbia, 2023, p. 3105). Consequently, bridging the gap between fiscal policies and social impact is critical, as public fiscal sustainability cannot be achieved without budgets that promote inclusive economic growth and distributive justice in public expenditure (Abbasov, 2025, p. 33).

Within the Iraqi context, this vision assumes paramount importance given the state's strategic endeavors to bolster national security through inclusive development. Migrating from traditional line-item budgeting to gender-responsive budgeting mandates the leveraging of digital transformation technologies and the automation of financial processes to institutionalize transparency and fiscal accountability (Polzer et al., 2023, p. 452).

Accordingly, this study seeks to articulate a forward-looking roadmap for Iraqi public sector institutions. It demonstrates how gender-responsive budgeting can serve as an effective mechanism to advance the 2030 Sustainable Development Goals (SDGs), with a specific focus on the pivotal role of advanced accounting systems in fostering a stable, equitable, and transparent fiscal environment.

First: The Research Problem

The problem is that Iraqi government institutions lack awareness of the importance of gender budgeting as a planning tool, and their reliance on traditional budget items that do not reflect the social and development impact, which hinders the achievement of the Sustainable Development Goals 2030.

Second: The importance of the research

The importance of the research is the importance of the budget on the one hand and sustainable development on the other hand, as follows:

1. The research integrates three sciences (government accounting, public administration, and sustainable development), which is a modern approach supported by the Ministry of Higher Education and Scientific Research.

2. The research contributes to providing a practical framework that helps the Iraqi government achieve the Sustainable Development Goals, in particular Goal 5 (Equality) and Goal 16 (Strong Institutions).

3. Enhancing national security through equitable distribution of wealth and opportunity, reducing social disparities and promoting stability.

Third: Research Methodology

The research relied on the deductive method by using the relevant accounting literature sources from scientific journals, books, and solid sources related to the field of research.

As well as the inductive approach in the practical aspect through the design of an examination form prepared for this purpose.

Fourth: Research Objective

The research aims to answer the questions identified in the problem through:

1. Identifying the Intellectual Foundations of Gender Balance and its Relationship to Financial Sustainability.

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Vol. 21 No. 3 (2026): Agustus
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2. Diagnose the challenges facing Iraqi institutions in moving toward responsive budgets.

3. Draw a vision for the future that integrates digital transformation technologies into budgeting to enhance transparency and equity in the allocation of resources.

Fifth: The research hypothesis

The research is based on the basic premise that " the adoption of gender budgeting as an accounting and planning process leads to enhancing the dimensions of sustainable development and improving the efficiency of the financial performance of Iraqi government institutions." They can be divided into sub-hypotheses:

1. First Sub-Hypothesis: There is a statistically significant correlation between the implementation of gender balancing and the achievement of the Sustainable Development Goals (socio-economic).

2. Second sub-hypothesis: Digital transformation contributes to overcoming the technical obstacles facing Iraqi institutions when transitioning from item balancing to gender budgeting.

3. Third sub-hypothesis: Gender balancing creates "public value" that promotes equity in the distribution of financial resources.

Sixth: Relevant previous studies.

1. A study (Abbasov, 2025) entitled: " Government budgeting and expenditure: A multifaceted analysis of economic growth, fiscal sustainability, and social impact.

The study sought to provide a comprehensive and analytical review of the effects of fiscal policies and government spending on three main axes: the path of national economic growth, ensuring the long-term financial sustainability of the state, and measuring the quality of public services and their social impact. The researcher sought to understand how the budget can be a tool to achieve a balance between economic efficiency and social justice.

The results found that maximizing the multiplier effect of economic growth is associated with directing government spending towards capital investments and social services rather than consumer spending. She also stressed that financial sustainability is based on the quality and efficiency of spending to achieve a tangible social impact, stressing that enhancing transparency in the distribution of resources is the main requirement to bridge development gaps and achieve the Sustainable Development Goals

The current research on the study (Abbasov, 2025) is characterized by its transition from general financial and social analysis to the precise specialization in gender budgeting, and its application to the specificity of the administrative environment in 'Iraqi government institutions', as well as the addition of the dimension of digital transformation and the future vision of the automation of financial statements, which was not addressed in the previous study, which focused on the traditional macroeconomic aspect.

2. A study (Polzer et al., 2023) entitled: Gender budgeting in public financial management: a literature review and research agenda

This study sought to review and analyze the global literature related to gender budgeting and assess the extent to which it is integrated into public financial management systems. It sought to diagnose gaps in the different stages of budgeting (planning, implementation, control) and to develop a roadmap for future research to improve the efficiency of these tools.

The results concluded that most global efforts are concentrated in the pre-budget planning phase, with a noticeable weakness in the implementation and subsequent monitoring stages. The results confirmed that the success of gender budgeting depends fundamentally on its integration into the institutional systems of public financial management (PFM) rather than as an isolated process, pointing to the lack of data related to measuring the actual impact of these budgets on the ground.

The current study differs from the study (Polzer et al., 2023) in that the latter is a comprehensive reference study (Literature Review) of the global scene, while the current research is oriented towards the forward-looking applied aspect in a specific environment, which is Iraqi institutions, and our research focuses on bridging the gap indicated by the study (lack of implementation and oversight tools) through a proposal as a technical mechanism to activate gender balancing in Iraq.

3. A study (Canestrini et al., 2025) entitled: Addressing gender (in)equality in the health sector: gender-responsive budgeting as an accounting process for creating public value

This study aimed to understand the conditions that help or hinder the application of gender balancing as an accounting process within Italian hospitals, the researchers worked to examine how to integrate a gender perspective into the accounting system to achieve equality and create sustainable public value using Moore's strategic triangle model.

The results showed that gender balancing plays an effective role in generating public value by promoting transparency,

Vol. 21 No. 3 (2026): Agustus
DOI: 10.21070/ijler.v21i3.1618

accountability, and changing organizational culture, however, the study confirmed that poor integration between accounting information systems and the lack of gender-disaggregated data are among the most prominent technical constraints that hinder the full transition towards a gender budget.

The current study differs from the study (Canestrini et al., 2025) in terms of the scope of the research, as their study focused only on the health sector, while our research deals with Iraqi government institutions in general, and our research is characterized by providing a future perspective that goes beyond identifying the accounting barriers mentioned in the Italian study.

First Theme: The Conceptual Framework and Global Trends for Gender Balance

First: The Concept and Philosophy of Gender Balancing

Scholarly work has demonstrated that gender is a fundamental component of the social order, with men and women having different life outcomes (Galizzi et al., 2021, 499) , Accordingly In light of the complex and dynamic global environment, the role of an effective public budget is not only limited to the allocation of resources, but also extends to be an engine of economic growth, a guarantor of financial sustainability, and a promoter of social justice (Abbasov, R. ,2025,32 - 33), so the accounting literature in the public sector has witnessed an increase in the application of a gender perspective in government institutions (Canestrini et al., 2025, 79) , he pointed out (Polzer et al., 2023, 451) Gender budgeting goes beyond the allocation of funds, becoming a tool for assessing fiscal policies and integrating a gender perspective into all stages of the budgeting process.

The United Nations defined gender budgeting as ‘government planning, programming and budgeting that contributes to the advancement of gender equality and the fulfilment of women's rights. It entails identifying and reflecting needed interventions to address gender gaps in national and local government policies, plans and budgets (Khalifa, R., & Scarparo, S. ,2021,1).

Lakshmi, S. S., 2025, 328) defined gender budgeting as a gender-based assessment of budgets, where a gender perspective is integrated at all levels of the budget, and revenues and expenditures are restructured in order to promote gender equality.

and go (Barry, 2026, 19) He pointed out that gender budgeting goes beyond traditional accounting procedures, as it is defined as a process of planning, programming, and drafting budgets aimed at promoting gender equality and ensuring the equitable distribution of resources to ensure that Gender Gaps in government policies are addressed.

The researchers believe that gender budgeting can be defined as a process with strategic planning and accounting dimensions, which goes beyond traditional frameworks for allocating funds, as it is based on restructuring revenues and public expenditures from a gender perspective, with the aim of addressing Gender Gaps and achieving a fair distribution of resources, in order to ensure the enhancement of sustainable development dimensions and improve the efficiency of the financial performance of government institutions.

Second: Gender Budget Objectives

By extrapolating a study (Barry, 2026), a set of core goals that gender balancing seeks to achieve, the most prominent of which are (Barry, 2026,19-22) :

1. Promote gender equality and realize women's rights.

2. Closing the Gender Gaps in sectoral policies.

3. Fair and effective distribution of public resources.

4. Increase transparency and government accountability.

5. Facilitate access to international finance.

The researchers believe that the five goals put forward by Barry (2026) do not represent just social goals, but are key pillars to support sustainable development in government institutions, especially in environments that face challenges in resource management such as the Iraqi environment, as the fair and effective distribution of resources (Goal III) is an accounting entry point for rationalizing public spending, while facilitating access to international finance (Goal 5) represents a strategic opportunity for Iraq to benefit from international grants and aid conditional on the adoption of governance standards Gender budgeting is thus transforming from being an additional tool to being an imperative within the future vision of reforming the Iraqi financial system, ensuring that national fiscal policies are aligned with the requirements of global sustainable development 2030.

Third: The Importance of Gender Balancing

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Gender budgeting is of great importance in modern financial thought, as it is no longer treated as a mere sub-tool, but as a structural framework for reforming public financial management, and the importance of gender balancing can be summarized according to the following axes:

1. Accounting Importance: A study (Canestrini et al., 2025, 77) confirms that the importance of gender budgeting lies in its transformation from a theoretical concept to an operational accounting process, and through this transformation, the budget contributes to the creation of public value by enhancing transparency and accountability in the allocation of financial resources, and the integration of a gender perspective in accounting systems allows government institutions to measure the efficiency of spending not only in terms of numbers, but also in terms of fair social impact, which gives greater legitimacy to the Government performance.

2. Strategic Importance: Lakshmi (2025, 328) points out that gender balancing is a tool to correct historical imbalances in the distribution of financial resources, as its strategic importance is manifested in breaking stereotypes of public spending, as it acts as a mechanism to ensure that the fruits of development reach the most needy groups, without which the Sustainable Development Goals (SDGs) remainJust an unbreakable myth, it aims to transform fiscal policies into a real engine for women's empowerment and inclusive social justice

3. The importance of oversight and political accountability: Polzer et al., 2023, 451 focused on the importance of the budget as a means of promoting democratic accountability, as it enables citizens and civil society organizations to monitor the extent to which governments are committed to their political promises related to equality, and the importance here is highlighted in finding a tangible link between political discourses and actual financial flows, as gender budgeting allows the evaluation of fiscal policies at all stages (before, during, and after implementation), ensuring that public resources are not wasted in programs that do not Taking into account social differences.

Fourth: Stages of Preparing and Implementing the Gender Budget

Contemporary accounting and administrative literature agree that gender budgeting is not a single mathematical procedure, but rather an integrated dynamic cycle that accompanies all stages of preparing the general budget, and these stages and steps can be divided according to the following:

First: Time Stages of the Budget Cycle (Polzer et al., 2023, 450) indicates that gender balancing should be extended to include three basic time stages to ensure its effectiveness:

1. Advance Planning Phase : It involves analyzing the proposed fiscal policies before their approval to determine the extent to which they respond to Gender Gaps.

2. The synchronous phase: It is the follow-up and monitoring of the actual implementation of expenditures during the fiscal year to ensure that they do not deviate from the set gender goals.

3. Post-evaluation phase: It is concerned with measuring the final impact of expenditure and scrutinizing the results achieved in comparison to the original allocations.

Second: Procedural and Executive Steps:)Martínez Guzmán, 2023, 6-7(explains that government institutions are going through precise technical steps to integrate this perspective, as follows:

• by identifying gender-relevant programs.

• Formulate digital indicators to measure performance.

• Coding is an accounting technique whereby special codes are placed in the financial system to track gender-sensitive expenditures and facilitate the extraction of periodic reports on them.

Third: Supporting Analytical Tools: Barry (2026, 20) reviews a set of tools that add an artistic character to the preparation process, the most prominent of which are:

• Focus analysis of beneficiaries to determine who actually benefits from public services.

• The Gender Budget Statement is the official document that is attached to the budget law to in icate the financial obligations of the state towards equality.

• Gender-sensitive policy analysis: to ensure that planning is aligned with development goals.

We note from the above that researchers (Polzer et al., 2023; Martínez Guzmán, 2023) agree that gender balancing is not a one-time event, but rather a continuous cycle that starts from pre-planning and goes through implementation and programmatic marking of funds (accounting coding), to post-evaluation and control.

The second Dimension: the reality of the general budget in Iraq and the requirements of sustainable development.

First: Analysis of Government Expenditure and its Social Impact (Vision from Abbasov Study, 2025)

Abbasov (2025, 33) believes that the government budget is not just deaf accounts, but rather a mirror that reflects the social priorities of the state, and his analysis of government spending and its social impact is centered on the following:

1. Expenditure as a tool for redistribution: Abbasov (2025, 32) emphasizes that the efficiency of government spending is measured not by the amount of money spent, but by the ability of these expenditures to reduce class and qualitative disparities.

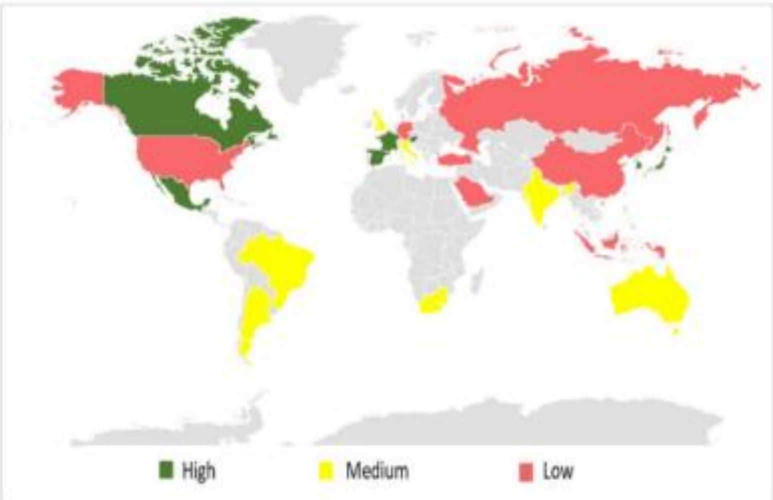
2. Linking Financial Efficiency and Social Value: Abbasov (2025, 34) points out the need to shift from budgeting inputs to budgeting social outcomes, meaning that the analysis of expenditure must answer the question: "What is the tangible social impact of each spent dinar of the budget?" This connection is what gives the budget the quality of sustainability.

3. Sustainability of Social Impact: Abbasov (2025, 35) links the quality of government spending to the achievement of the Sustainable Development Goals, and argues that spending directed at education, health, and women's empowerment creates human capital that ensures the sustainability of economic growth in the long term, rather than just instantaneous consumption of resources

4. Transparency as a Guarantee of Social Impact: Abbasov (2025, 36) considers that the lack of transparency in the analysis of expenditure leads to the dissipation of the social impact due to corruption or misallocation, so the future vision of government institutions should be based on accounting systems that allow society to track the impact of public funds.

The significance of transparency in achieving positive social outcomes is further demonstrated by the global variation in transparency levels, as shown in Figure (1).

Figure. 1



Source: Alonso-Albarran, V., Preston, G., Soler, A., Tchelishvili, N., & Weerathunga, S. (2021). Gender budgeting in G20 countries. International Monetary Fund, p14

Second: The requirements of sustainable development and the obstacles to the implementation of gender balancing in the Iraqi environment.

The vision of (Alsaffar, 2024) is in line with the requirements of financial reform, as achieving sustainable development in Iraqi institutions requires a conscious organizational and human environment, In this context, the need for greater participation of all sectors of society in promoting gender equality is becoming increasingly urgent to support the implementation of gender balancing in the Iraqi environment (Valduga et al., 2023,2) and in combination with the vision of (Martínez Guzmán, 2023), the availability of these requirements (human and technical) is a prerequisite for the success of the accounting coding system for gender budgeting, transforming it from mere financial allocations to an actual tool to achieve environmental and social sustainability in Iraq.

A study (Qasem, N. G., 2023, 25-27) showed that achieving sustainable development in the Iraqi environment is fundamentally based on activating the role of women in the green economy, and identified a set of basic requirements to reach this goal, which are:

1. Financial requirements: The need to provide soft loans and specialized financial initiatives, such as those launched by the Central Bank of Iraq, to support women-run SMEs to ensure their economic sustainability.

2. Organizational and strategic requirements: The research explicitly indicated that the "National Strategy for Iraqi Women (2023-2030)" is the regulatory framework and the basic requirement for aligning national efforts with the global Sustainable

Vol. 21 No. 3 (2026): Agustus
DOI: 10.21070/ijler.v21i3.1618

Development Goals.

3. Knowledge and Training Requirements : It is embodied in the urgent need to develop women's technical skills and environmental awareness in the fields of the green economy, to ensure that they are able to lead projects that balance profitability and resource conservation.

It confirms Study Qasem, N. G. ,2023)) that Iraq has a strategic framework represented in the National Strategy for Iraqi Women (2023-2030), but the activation of this strategy encounters structural and financing obstacles, and here the importance of gender balancing as an executive tool is highlighted (Martínez Guzmán, 2023) To transform these paper strategies into concrete financial allocations that support sustainable projects in the Iraqi environment.

The joint report issued by UN Women and Oxfam (Vilardo & Bittar, 2018, 58-60) stressed that there are fundamental challenges that hinder the success of any initiative aimed at integrating a gender perspective into the government financial system, and the most prominent of these obstacles can be limited to the following:

1. Limited capacities and institutional linkages: National mechanisms concerned with women's issues, especially the Department of Women's Empowerment, lack adequate financial allocations and the necessary administrative powers to enable them to effectively influence the financial decision-making process and the formulation of the general budget, which makes their role more advisory than executive.

2. Technical gap in databases: The lack of updated and gender-disaggregated official statistical data is the most prominent technical obstacle in Iraq, as without these data, it is impossible to conduct accurate accounting coding of budget expenditures, or to measure the real impact of fiscal policies on different societal groups.

The third theme: the future vision for activating the gender balance in Iraq.

The future vision for the development of the financial system in Iraq stems from the need to shift from traditional fiscal policies to gender-responsive budgets, not as a complementary accounting measure, but as an essential tool for comprehensive administrative and financial reform, and this vision is based on the following strategic axes:

1. Structuring the Qualitative Perspective and Ensuring Political Will: The vision aims to move from formal support to institutional commitment, by granting the Women's Empowerment Department in the General Secretariat of the Council of Ministers direct executive and supervisory powers in the committees for the preparation of the general budget, and this is in line with the entitlements of the National Strategy for Iraqi Women 2023-2030, which Qasem, N. G., 2023, 25 (25) described as the basic requirement for aligning national efforts with the Sustainable Development Goals, and beyond the structural obstacles identified in the report. (Vilardo & Bittar, 2018, 58).

2. Digital Transformation and Accounting Coding : The vision includes building a sophisticated Financial Information System (IFMIS) that adopts the accounting coding technology reviewed by Martínez Guzmán, 2023, 7), this system allows accurate tracking of expenditures directed towards Gender Gaps, which facilitates the extraction of gender budget statement reports which is a prerequisite for enhancing transparency, government accountability and access to international finance (Barry, 2026, 22)

3. Building the Information Base (Classified Data): This vision cannot be activated without bridging the information gap indicated by a study (Karpych & Miedviedkova, 2021, 104), so the vision looks forward to establishing a national statistical system in cooperation with the Ministry of Planning that provides up-to-date data and disaggregated by type. 2025, 34) .

4. Sustainability and Green Economic Empowerment: The future vision links gender balance with environmental goals, by allocating financial resources to support women's projects in the green economy and productive universities, and based on the vision (Alsaffar, 2024, 5), Iraqi universities can be a leading laboratory for the implementation of this budget, which contributes to the creation of environmentally conscious human capital capable of leading sustainable development.

5. Building specialized human capacities : The vision aims to launch specialized training programs for accounting and administrative staff in sectoral ministries, to enable them to use budget analysis techniques from a gender perspective, and to overcome resistance to change and traditional bureaucracy that may hinder financial transformation processes (Martínez Guzmán, 2023, 11).

Table 1: Illustrations of how gender can be introduced in various budget formats

Budget format	Organizing mechanism	Potential gender integration
Line-item	Expenditures organized by inputs (resources purchased)	Percentage of wages & salaries paid to women Percentage of contracts awarded to women
Performance-based	Expenditures organized by activities performed	Percentage of program recipients who are female. Performance measures directed at gender goals/objectives
Program	Expenditures organized by contribution to government objectives (e.g., education)	Program impact by gender Gender equity as a stand-alone objective.
Zero-based	Expenditures organized by decision packages	Gender impact at different decision-making levels

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	associated with various funding levels	

Source : Rubin, M. M., & Bartle, J. R. (2023). Gender-responsive budgeting: A budget reform to address gender inequity. Public Administration, 101(2), 391-405.

Fourth Theme: The Practical Aspect

First: Sample Description

The following table shows the demographic and functional characteristics of the study sample of (157) participants, classified according to personal and professional variables that serve the objectives of the statistical analysis of the research:

Table (2) Description of the characteristics of the studied sample

(%)	Frequency (number)	Category	Variable
62.4%	98	Male	**Gender**
37.6%	59	Female	
100%	**157**		**Total**
14.0%	22	Diploma	**Educational Qualification**
54.1%	85	Bachelor	
24.2%	38	Higher Diploma / Master's	
7.7%	12	PhD	
100%	**157**		**Total**
12.7%	20	Senior Management (General Manager/Associate/Section Manager)	**Administrative level**
30.0%	47	Middle management (Chief of Division/Unit)	
57.3%	90	Executive Management (Accountant/Auditor/Employee)	
100%	**157**		**Total**
19.7%	31	Less than 5 years	**Years of Experience**
34.4%	54	5 - 10 Years	
45.9%	72	More than 10 years	
100%	**157**		**Total**

Second: Mathematical Averages and Standard Deviations of the Study Axes

First: The First Dimension (Institutional Perception)

Table (3): Arithmetic Averages and Standard Deviations of the First Dimension Paragraphs

Ranking	Direction (availability)	Standard deviation	Arithmetic mean	Paragraph (indicator)
1	Available to some extent	0.72	2.10	The existence of a fixed administrative unit (women's empowerment) with financial and legal powers.
3	Not Available	0.55	1.65	Allocating technically trained accounting staff on qualitative and developmental analysis.
2	Available to some extent	0.68	1.72	Aligning the Foundation's operational plans with the objectives of the National Strategy for Women 2030.
--	**Available to some extent**	**0.65**	**1.82**	**The general average of the first Dimension**

The results indicate that there is a gap between the organizational structure and effective accounting practice, as despite the existence of women's empowerment units, the decrease in the arithmetic mean of paragraph (2) related to the training of accounting staff (1.65) reflects a lack of professional qualification to deal with modern budgets, which means that the current institutional perception is administrative rather than technical, which requires reformulating the job description of accountants to include the criteria of qualitative analysis.

Second: The Second Dimension (Advance Planning and Analysis)

Table (4): Arithmetic Averages and Standard Deviations of the Second Dimension Paragraphs

Ranking	Direction (availability)	Standard deviation	Arithmetic mean	Paragraph (indicator)
2	Not Available	0.61	1.52	Analyze the proposed financial policies and programs before approving them to demonstrate their qualitative impact.
1	Not Available	0.58	1.62	Identify direct and indirect beneficiaries of expenditures accurately and by gender.
3	Not Available	0.55	1.48	Formulate digital performance indicators that measure gender gaps.
--	**Not Available**	**0.58**	**1.54**	**The general average of the second Dimension**

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Indonesian Journal of Law and Economics Review
Vol. 21 No. 3 (2026): Agustus
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This decline in the accounting circles reflects the absence of pre-analysis mechanisms in the Iraqi financial system, from an accounting point of view, the lack of accurate identification of beneficiaries (paragraph 2) leads to random allocation of resources, which weakens the ability of the budget to be a tool for sustainable development. The absence of digital performance indicators makes the process of monitoring results impossible.

Third: The Third Dimension (Implementation and Accounting Coding Stage)

Table (5): Arithmetic Averages and Standard Deviations of the Third Dimension Paragraphs

Ranking	Direction (availability)	Standard deviation	Arithmetic mean	Paragraph (indicator)
3	Not Available	0.44	1.25	Using Tagging accounting coding technology to distinguish specific expenses in records.
1	Not Available	0.52	1.45	Integration of the enterprise accounting information system with the IFMIS system to support digital transformation.
2	Not Available	0.48	1.35	The current system's ability to categorize by type and performance rather than balancing items.
--	**Not Available**	**0.48**	**1.35**	**The general average of the third Dimension**

The lack of accounting coding techniques at a high rate (1.25) means that the current accounting system still relies on the balancing of traditional items that are unable to track the flow of funds towards qualitative goals, and this leads to the mixing of expenses and the loss of development impact, which necessitates amending the Unified Books of Accounts to add new classification levels (gender coding).

Fourth: The Fourth Dimension (Database and Information)

Table (6): Arithmetic Averages and Standard Deviations of the Fourth Dimension Paragraphs

Ranking	Direction (availability)	Standard deviation	Arithmetic mean	Paragraph (indicator)
1	Not Available	0.54	1.55	It provides up-to-date and sex-disaggregated national statistical data within the institution.
3	Not Available	0.51	1.42	The existence of a periodic tracking system that allows monitoring deviations in specific expenditure during the year.
2	Not Available	0.50	1.47	Ease of generating periodic financial reports that show the added value of spending.
--	**Not Available**	**0.52**	**1.48**	**The general average of the fourth Dimension**

The results confirm the existence of a severe information poverty, as the accounting system cannot produce value-added reports without data classified by gender, and from a forward-looking accounting perspective, financial sustainability cannot be achieved unless there is a shift towards real-time digital control that links financial expenditure to the statistical figures of beneficiaries.

Fifth: The Fifth Dimension (Monitoring and Subsequent Evaluation)

Table (7): Arithmetic Averages and Standard Deviations of the Fifth Dimension Paragraphs

Ranking	Direction (availability)	Standard deviation	Arithmetic mean	Paragraph (indicator)
3	Not Available	0.52	1.40	Prepare the gender balance statement as a periodic document attached to the Annual Financial Statements.
1	Available to some extent	0.65	1.75	Gender expenditures are subject to control and audit (developmental) to ensure efficient distribution.
2	Available to some extent	0.60	1.68	Measure the extent to which actual spending contributes to the achievement of the Sustainable Development Goals.
--	**Not Available**	**0.59**	**1.61**	**The general average of the fifth Dimension**

The low mean of the preparation of the gender budget statement (1.40) proves that the Annual Financial Statements in Iraqi institutions still lack social transparency, and despite the desire for development audit (paragraph 2), the absence of binding legal frameworks makes this oversight ineffective, and this reinforces the need for a future vision that integrates sustainability standards into the core of annual financial reports.

Sixth: Arithmetic Averages and Standard Deviations of the Study Axes in Overall

Ranking	Direction (availability)	Standard deviation	Arithmetic mean	Study Focus
1	Available to some extent	0.65	1.82	The first theme: Institutionalization and the structural aspect
3	Not Available	0.58	1.54	Second Theme: Advance Planning and

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				Analysis
5	Not Available	0.48	1.35	Third Theme: Accounting Implementation and Coding
4	Not Available	0.52	1.48	Fourth Theme: Database and Information
2	Not Available	0.59	1.61	Fifth Theme: Monitoring and Evaluation (Sustainability)
--	Not Available	0.56	1.56	Overall average of the axes

The overall results in the above table show the low technical and technical readiness of the researched institutions, as the general average of the axes stabilized at (1.56), which is a trend that falls under the category of (unavailable), which reflects the existence of a sharp gap between the modern requirements for gender balancing and the existing traditional accounting reality, which necessitates providing an integrated future vision to bridge this gap.

These accounting and technical gaps, revealed by the results of statistical analysis, impose the need to move from diagnostic to therapeutic proposition, which is what the following future vision seeks to achieve through an integrated roadmap for digital and institutional transformation:

Proposed Future Vision (Roadmap)

This vision is based on the transition from traditional accounting to sustainable development accounting across three key tracks:

First: Technical Track (Digital Accounting Coding)

I. Developing the Unified Ledger: Adding a new digital field in the decentralized accounting system known as the Gender Code, which allows each accounting entry (expenditure) to be classified according to the extent to which it serves the objectives of gender budgeting.

II. Activating the linkage with the (IFMIS) system: Ensuring the flow of financial data between government units and the Ministry of Finance through a unified digital platform that prevents the mixing of public expenditures with directed programs.

Second: Administrative and Legislative Track (Specific Governance)

- Structure of Women's Empowerment Units: Transformation of these units from coordinating roles to supervisory and technical roles, so that the budget of the government unit is approved only after the financial officer and the women's empowerment officer sign the allocation to the qualitative goals.
- Specialized Qualification: Initiation of the Sustainable Accountant Program to train financial staff in organizations on the skills of big data analysis and segregation of accounts according to a gender perspective.

Third: The Regulatory Track

I. Gender Budget Addendum: Obliging all government units to submit a "Gender Budget Statement" as an integral part of the annual Annual Financial Statements.

II. Proactive Audit: The Federal Audit Office (FSA) has adopted performance auditing standards to measure the social impact of public spending, rather than traditional compliance control.

Fourth: Testing the Study Hypotheses

Based on the results of the descriptive analysis of the data and the emptying of the responses of the sample members (157 participants), the hypotheses of the study were validated according to the following:

1. Testing the first sub-hypothesis: The hypothesis stated that there is a statistically significant correlation between the application of gender budgeting and the achievement of the Sustainable Development Goals, and through the results of the first and fifth axes, it was found that the arithmetic averages tend to lower the levels of current application, which statistically confirms that the non-activation of this budget is the reason behind the failure to achieve some dimensions of sustainable development (social and economic), thus proving the validity of the hypothesis in terms of the logic of "need and impact".

2. The results of the third Dimension (implementation and accounting coding), which recorded the lowest mean of (1.35), proved that the technical gap is the most prominent obstacle, this statistical decline necessarily proves the validity of the hypothesis, as the transition from item balancing to type balancing will only be done through the digital approach (accounting coding), which is reinforced by the proposed future vision in the research.

3. The results of the second and fourth axes indicate that the absence of classified data and the weakness of advance planning prevent the creation of this value currently, and since the sample was unanimous on the importance of the availability of these requirements, this confirms the acceptance of the hypothesis from a forward-looking perspective, as the

Vol. 21 No. 3 (2026): Agustus
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implementation of the budget represents the cornerstone in achieving justice in the distribution of financial resources.

Based on the above test of the sub-hypotheses, the main hypothesis of the study was accepted, which is: "The adoption of gender budgeting as an accounting and planning process leads to enhancing the dimensions of sustainable development and improving the efficiency of the financial performance of Iraqi government institutions."

Fifth Theme: Conclusions and Recommendations

First: Conclusions

1. The results showed that the existence of women's empowerment units is only an administrative and coordinating existence, and they lack the financial and technical powers that enable them to influence the budget cycle, making their role marginal in the process of allocating resources.

2. The results showed that the biggest barrier to the implementation of gender budgeting in Iraq is the lack of accounting coding techniques in the government accounting system, which makes tracking expenditures directed to social groups impossible at the moment.

3. The research revealed the complete absence of databases classified by sex within the units of account, which leads to ambiguity in measuring the efficiency of allocation and distributive justice of financial resources.

4. Iraq's financial system remains captive to balancing items that focus on legal control of exchange, while failing to adopt a gender budget that ties disbursements to sustainable development and social goals.

Second: Recommendations:

1. We recommend that the Iraqi Ministry of Finance amend the Consolidated Books Manual by adding a new taxonomic level that allows for the coding of gender-responsive expenditures, to ensure accurate financial reporting that supports Vision 2030.

2. The need to exploit the current digital transformation in Iraq and integrate gender standards into the General Financial Management System (IFMIS) to achieve real-time control over development spending.

3. The need to grant the officials of the Women's Empowerment Units the authority to technically sign the annual budget estimates of the administrative unit, to ensure that the financial allocations are in line with the national strategic objectives.

4. The study recommends that all government institutions be obliged to prepare the gender balance statement as an accounting document attached to the Annual Financial Statements, subject to the audit of the Federal Audit Bureau to ensure transparency and accountability.

5. Conducting intensive training programs for accountants and auditors in the public sector on the concept of social accounting and how to analyze the impact of financial policies on different groups.

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