

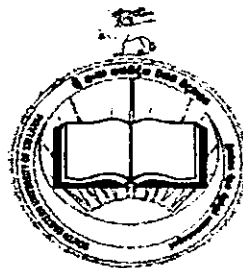
**A COMPARATIVE STUDY ON EFFECTIVENESS OF
FINANCIAL CONTROL SYSTEM BETWEEN DIVISIONAL
SECRETARIATS IN THE AMPARA AND BATTICALOA
DISTRICTS**

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ABSTRACT

The success and survival of an organization depends on effective utilization of resources. Every organization needs to adopt effectiveness of financial control system in order to get optimum utilization from their resources. Financial control is at the core of every organizations fulfilling its mission and achieving its goals while providing safeguards to protect organizational resources. The objectives are to evaluate on the prevailing effectiveness of financial control system, to identify which factors are mostly influencing the effectiveness of the financial control system and to recommend a crackdown action and suitable structured changes. Conceptualization model includes control environment, internal control, financial planning, budgetary control and auditing to evaluate the effectiveness of financial control system in Ampara and Batticaloa DS divisions. To analyze the effectiveness of financial control system, 124 employees were taken as sample from the seven DS division for each district. Data were collected from 109 employees of Accounting Department related with accounting works by questionnaires. Method of analysis specifically considered univariate analysis and independent sample t test. The study reveals that there are high level of implemented financial control system in both districts. But, implemented financial control system in Batticaloa is higher than Ampara and there is a significant difference between both districts. Further, some recommendations are given to government and policy makers to achieve the perfect level of financial control system.