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42

.2007

.2007-2004

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.(Garrison et al., 2009)

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2010/2/16

.2010/7/25

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.(2002

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.(2010

.(Garrison and Noreen, 2003)

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.(Anthony and Govindarajan, 1998)

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.(Bulloch ,1964)

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.(Sethi, 1977)

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(Dunn, 2002)

Croda

International

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(Rowe et al., 2006)

General Dynamics'

1986

.1994

(Lin and Yu, 2002)

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(ABC)

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(2005)

(1976)

(2005)

(1999)

%72

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102

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(16)

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59

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.2007 (88)
(11)

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(1)

(2006)

88	2007
11	
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9

(2)

%			
4.8	2	25	
35.7	15	35	- 25
28.6	12	45	- 35
23.8	10	55	- 45
7.1	3		55
57.1	24		
26.2	11		
9.5	4		
4.8	2		
2.4	1		
73.8	31		
9.5	4		
4.8	2		
4.8	2		
7.1	3		
30.9	13		
45.2	19		
23.8	10		
21.4	9	5	
28.6	12	10	- 5
19.0	8	15	- 10
11.9	5	20	- 15
7.1	3	25	- 20
11.9	5		25

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.(White et al., 2003) 46

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46

:

(3

2007-2004

(3)

%		
35.7	15	
47.6	20	
12	5	
4.7	2	
%100	42	
%83.3		(4.165)

(4)

			(%)	(%)	
11.27	383	34	19.0	81.0	
3.03	82	27	35.7	64.3	
2.00	40	20	52.4	47.6	
1.57	22	14	66.7	33.3	

(5)

	0.73	3.83		1
	0.63	3.48	:	2
	0.55	3.82		-
	0.73	3.46		3
	0.65	3.62		4
	0.73	3.57		5
	0.87	3.66		6
	0.91	3.76		7

(2)

2

(5)

3

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(3.83)

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4

(2.33-1)

(3.67-2.34)

(3.67)

(0.73)

(4) (3)

(3)

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(%83.3)

:

2

3

(4)

(1999)

4

(%81)

.%75

(11.27)

(3.46)

(0.73)

(3.48)

(0.63)

(0.65)

(3.62)

(3.82)

(0.55)

(0.73)

(3.57)

(6)

	0.91	3.93		.1
	0.77	3.76		.2
	0.68	3.71		.3
	0.91	3.68		.4
	1.03	3.54		.5
	1.00	3.39		.6
	0.88	3.67		

(7)

0.303	0.296	0.285		1
0.462**	0.416**	0.207		2
0.532**	0.421**	0.294		3
0.577**	0.464**	0.055		4
0.539**	0.424**	0.355*		5
0.475**	0.367*	0.299		6
0.477**	0.413**	0.301		7

.(0.01) **
 .(0.05) *

(5) (3.66)
 (0.87)

.(3.76)

(6)

.(Atkinson et al., 2007)

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.(7)
(7)

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.(8)

(8)

0.118	0.053	0.097	0.114		1
0.360*	0.044-	0.227	0.187		2
0.323*	0.105	0.204	0.225		3
0.415**	0.139	0.325*	0.204		4
0.339*	0.094	0.116	0.286		5
0.285	0.133	0.129	0.292		6
0.213	0.018	0.041	0.239		7

(0.01)

**

(0.05)

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(8)

(8)

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2005

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1976

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1983

2006

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The Extent of Implementing Responsibility Accounting Features in Jordanian Industrial Corporations and It's Effect on Profitability and Operational Efficiency

*Fatena Al-Gharaybah, Mamoun Al-D'bie and Mohammad Abu Nassar**

ABSTRACT

This study explores the extent to which seven primary responsibility accounting features are implemented in Jordanian industrial Shareholding Companies, and the effect of implementing each feature on the company's profitability and operational efficiency.

The required data were collected using a questionnaire which was distributed to 42 Jordanian industrial Shareholding Companies traded in Amman Stock Exchange in 2007. The financial data related to the sample profitability and operating efficiency were collected for the period 2004-2007. The study used central tendency as well as dispersion measures to measure the degree of implementation of the responsibility accounting features, and used Pearson correlation to examine the relationship between each feature and the ratios of profitability and operational efficiency employed in the study.

The results of the statistical analysis showed that there is a significant relationship between the second feature of responsibility accounting which is dividing the structure of the company into responsibility centers, the third feature of responsibility accounting, which is to distribute costs and returns according to responsibility centers, the fourth feature of responsibility accounting, which is to match between budgets and responsibility centers, the fifth feature of responsibility accounting, which is using budgets to control and asses the performance by compare between actual and planned performance, the sixth feature of responsibility accounting, which is to analyze the deviation between the actual and predicted performance to specify the person who is responsible for the deviation, and the seventh feature of responsibility accounting, which is to have a system of motivation match with earning per share and the rate of return on assets. In addition, a significant relationship between the fifth feature of responsibility accounting and sales added value was found.

Moreover, a significant relationship was found between the second, third, forth and fifth feature of responsibility accounting and employee's productivity. Finally, a significant relationship between the fourth feature of responsibility accounting and receivables turnover was found.

Keywords: Responsibility Accounting, Profitability, Operational Efficiency.

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