

:(ABCM)

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(ABCM)  
ABCM (ABC)

(20)  
.SPSS %100  
ABC

(ABCM)

(ABCM)

ABCM ABC :

.1

Cooper, Kaplan and Johnson

Activity Based Costing-ABC

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2005/11/8

.2006/5/8

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ABC -2

ABC -3

(ABC)

(ABCM)

ABC :

(ABC)

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(ABCM)

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Activity-

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Based Cost Management System (ABCM)

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Business

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.(IFAC, 1999: 1)

Process Re-engineering

(ABCM)

(ABC)

(ABCM)

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(ABCM)

(ABC)

: ABCM

-1

.ABCM

ABC

-2

(Johnson and Kaplan, 1987: (Turney, 1992: 21)

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(Horngren et al., 2003)

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.(Copper, 1990: 37)

:(HO1)

ABC

:(HO2)

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.(494 :1992 )

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ABC

:HO<sub>1</sub>

ABC

:HO<sub>2</sub>

(Non Value Added)

.(Radhaskrishnan and Srinidhi, 1997)

ABC

:HO<sub>3</sub>

ABC

:(HO3)

...

.(ABCM)

.2

(Blucher et al., : (Johndon and Kaplan, 1987)  
 .2002: 98-99), (Kaplan and Atkinson, 1998: 162-165)  
 -1  
 -2 ABC  
 -3  
 Chris Richards  
 ABC  
 (Brewer et al., 2003: (Moriarity, 1975) (Shubik, 1962) (Bekett, 1951)  
 .51) (Dopuch, 1981) (Loaderback, 1976)  
 %25 %75 (Kaplan, 1977) (Zimmerman, 1979)  
 (Positive Approach)  
 (Normative Approach)  
 ) - ABC  
 .(8 :1998  
 (Drury, 1992), (Merz and Hardy, 1993)  
 (Cooper and Slagmulde, 1998) .  
 (Lakshmi and Rao, 2001)  
 (Mores et al., 2003) . (Cooper and Kaplan, 1992: 286)  
 .(2003 )  
 ABCM . (Baxendale, 2001:5-9)  
 ABC \*  
 :  
 :Value Chain .1  
 Competitors  
 ABC  
 (Cooper and Kaplan, : \*  
 1992), (Harold and Borthick, 1991:39), (Chutuchian, 1999),  
 .(Drury, 2001)

ABC

TQM

.(Partridge and Perren, 1993)

(V. and N.V.A.)

Cost Drivers

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Product

Target Costing

(Mores et al., 2003)

.Cost Planning

Cost Drivers

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"

1996

IMA

.(491 :1992 )

Value Chain Analysis "

.for Assessing Competitive Advantage

:ABC

.2

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.(Norkiewies, 1994)

ABC

Competitive Advantage

.(ABCM)

.3

:Analysis

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Cost Leadership

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Differentiation

(Partridge and Perren, 1994)

ABC

ABC

.Generation

ABC

(ABC)

(Shannon, (Mecimore and Bell, 1995)

.2002)

ABC  
-2  
-3  
(Cokins, 1999)

( )

(Turey,1992),  
(Hartneth and Lowery,1994), (Mecimore and Bell,1995)

...

ABC

ABC

ABC  
(Activity-Based Management (ABM))

ABC (Berliner and Brimson, 1988) (ABCM)

(Campi, 1992: 6-11), (Cooper and Kaplan, 1992)

(Kaplan, 1992)

ABC

1950

1980

(James Tarr, 2001)

TQM

FMS

JIT, TOC, TA, )  
(BPR, CI, TQM, BSC, Benchmarking, ABC

BPR

NVA

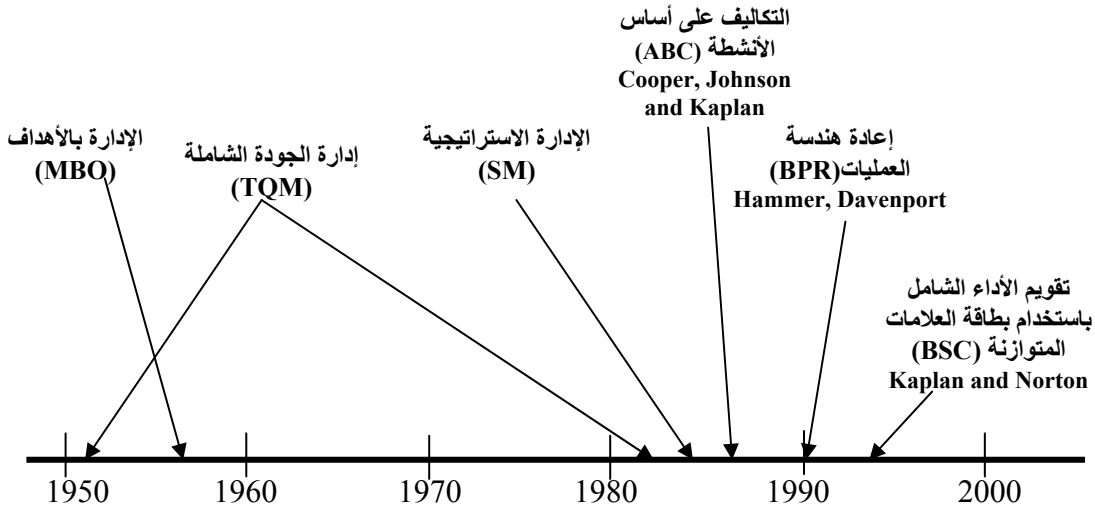
(Campi, 1992: 6)

ABM

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-1

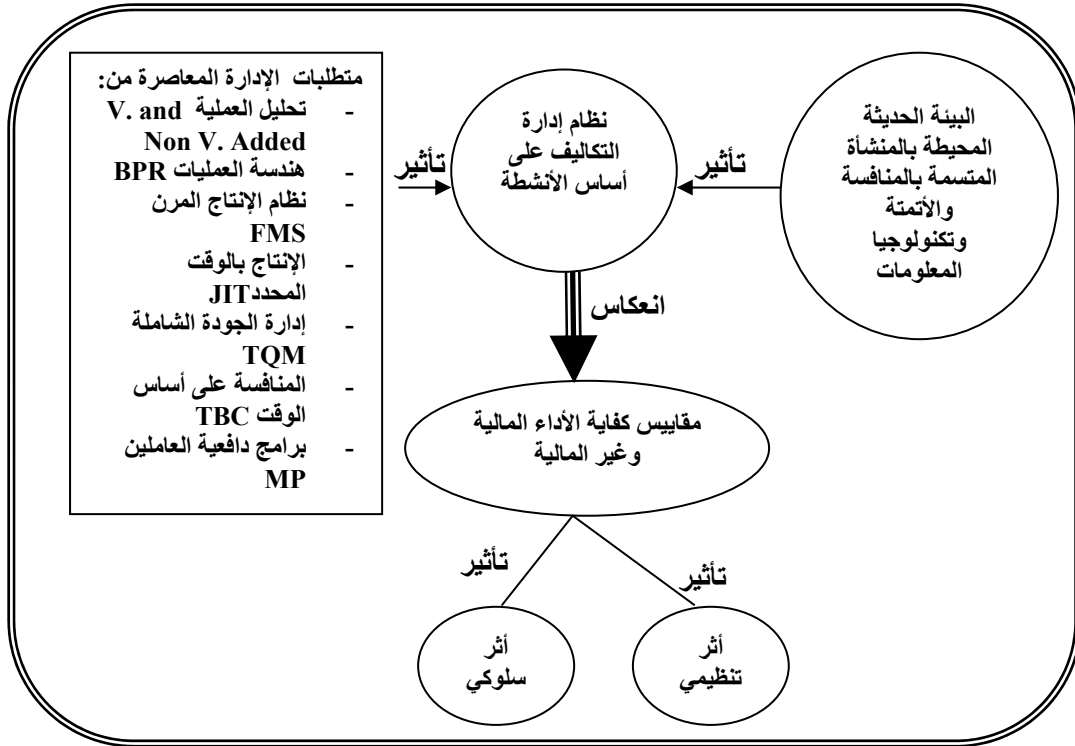
(1)



(1)

Source: (Emblemsvage, 2000).

(2)

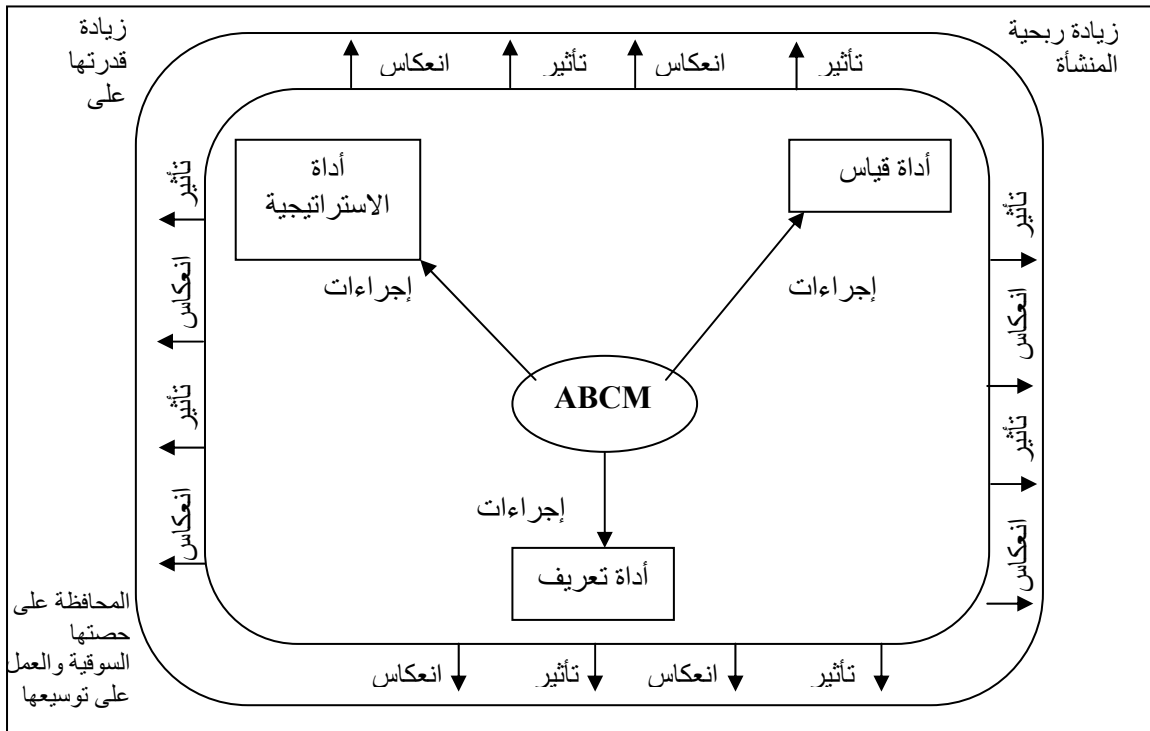


الشكل رقم (2)

.ABCM

(3)

و



Source : [www.kirtanepandit consulting.com](http://www.kirtanepandit consulting.com) [www.horwood.com](http://www.horwood.com) . ( )

(3)

ABC

.(Swenson, 1995)

:

-1

ABC

-2

(Thorne and Bruce, 1995)

.(Swenson, 1997)

(Gammell and Mcnair,

(Turney and Alan, 1992)

\* (Burch, 1994)

1994)

(ABM)

ABC

( )

(Burch, 1994), (Gammell, 1994)

.(Turny, 1996: 139)

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(Brewer et al., 2003), (Donald, 2004), (Cokins, 2001), (Cokins, 1996).

ABM



(Sweeney and Booth, 1994: 64)  
Mays, 1997: 20-22)

(Campi, 1992:5)  
(ABM)

(Horgren et al., 2000: 1048), (Blucher et al., 2002: 104)

(Catry and .Giuseppe/ www.bham.ac.uk)

ABC

ABC

Value and Non Value

.Added

(Ashton et al., 1995:162)

(Kenneth, 2000)  
ABC

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- ...  
-  
-

(Cokins, .1999: 29-35)

.(Hilton, 1997:262), (Pemberton et al., 1996:20-27)  
ABC-

(%51) TECHNOLOGIES

-

Value

ABC

.(Nair, 2000)and Non Value Added

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ABM

ABC  
Processes

Business Process Re-engineering (BPR)

.ABC

Production

(Smith, 1998:

.26), (Sweeney and May, 1997: 20-22)

.(ABCM)

ABC

.(Hilton, 1997:267)

\*Target Cost :

Benchmarking

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( )

ABM

ABC

(Gary Cokins, 1996:55)

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.(Lakshim and Rao, 2001)

ABCM

(2)

.(Turney, 1996)

( )

ABM

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ABCM

ABC

ABC

(ABC)

(ABM)

(Kaplan and Norton, 1996:

.288)

-ABM

(3)

.ABCM

ABCM

(3)

(Coopr and Salgmulder, 1999, 2000)

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(Swenson,

.1995)

ABCM

(Cokins, 2001)

...

23

20  
3

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28

28

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.3

28

SPSS

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5	
4	
3	
2	
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-1

:One Sample T-test

-2

:

2.49-0	
3.49-2.5	
5-3.5	

:

-3

.05

(1)

%				
0.39	1.33	1.96		1
0.33	1.29	1.64		2
0.60	0.92	2.98		3
0.33	1.37	1.64		4
0.58	0.97	2.92		5
0.49	1.09	2.45		6
0.84	1.39	4.22		7
0.50	0.92	2.52		8
0.86	1.41	4.29		9
0.89	1.31	4.44		10
0.50	0.91	2.50		11
0.59	0.93	2.97		12
0.73	1.39	3.65		13
0.78	0.90	3.92		14
0.59	0.91	2.96		15
0.85	0.86	4.24		16
0.78	0.89	3.91	.A B C	17
0.58	1.38	2.91		18
0.79	1.31	3.94		19
0.78	0.94	3.88		20

%				
0.84	1.24	4.21		21
0.58	1.41	2.89		22
0.70	1.38	3.52		23
0.56	0.92	2.78		24
0.56	1.07	2.79		25
0.70	0.90	3.52		26
0.74	0.91	3.72		27
0.87	1.29	4.36		28
0.66	0.54	3.28		

(28) ( )  
 0.871= $\alpha$  ( )  
 .%60

(4.36)

.(%87) (1.29)

:HO1

(1)

(9)

(1)

(13)

(3.65)

.(%73) (1.39)

(10)

(1.31)

(4.44)

.(%89)

(4.29)

.(%86)

(1.41)

(16)

(4.24)

(%85)

(0.86)

:HO2

-

ABC

Pearson

Correlation Coefficient

(3)

.ABC

(3)

(10 3 1)

(ABC)

(1)

(1.75)

(1.79)

(10)

(1)

(%35)

(%36)

(0.69)

(0.96)

(1.01)

(4.03)

(3)

.(%81)

(0.54)

(3.28)

(9)

(%66)

ABC

:

One Sample T-test

(2)

	SIG T	T	T
	0.000	2.001	4.02

(4.02 = T)

(1.05)

(1.94)

:

.(%39)

T

T

(Ho)

(1)

(4)

T

(Ho)

(1.64)

(Ho1)

T

.(%33)

(1.37)

:

(3)

**ABC**

%				
0.36	0.96	1.79	A B C	1
0.82	0.78	4.10	ABC	2
0.81	1.01	4.03	A B C	3
0.70	0.87	3.50	A B C	4
0.43	0.93	2.14		5
0.63	1.01	3.18	A B C / %100	6
0.71	0.99	3.57	A B C	7
0.56	1.13	2.82	( ) A B C	8
0.39	1.05	1.94		9
0.35	0.69	1.75		10
0.65	0.72	3.22	A B C	11
0.48	1.01	2.37	ABC	12
0.88	1.08	4.40	ABC	13
0.87	1.11	4.32	ABC	14
0.71	1.31	3.55	ABC	15
0.71	1.04	3.53		16
0.78	0.93	3.87	A B C	17
0.64	1.01	3.21	.ABC	18
0.84	1.04	4.22	A B C	19

%				
0.75	1.06	3.73	ABC	20
0.71	1.22	3.53		21
0.76	1.32	3.78	ABC	22
0.62	1.18	3.11		23
0.72	0.93	3.63	ABC	24
0.59	0.65	2.94	ABC	25
0.82	0.77	4.11	A B C	26
0.82	1.12	4.08	ABC	27
0.85	1.14	4.23	ABC	28
0.77	0.98	3.38		

(24 16) (%71) (13) ABC (3)

(ABC)

-

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(28) (%88) (1.08) (4.40)

(14)

(1) (28) (1.11) (4.32) (%87)

(15)

ABC

(4.23)

(%85) (1.14)

:

(1.31) (3.55)



(4)

ABC

*				ABC	
*0.001	0.71	0.93	3.82	0.86	3.68

(5)

ABC

*				ABC	
*0.011	0.70	0.89	3.64	0.86	3.68

(6)

ABC

*				ABC	
*0.025	0.65	1.10	4.36	0.86	3.68

ABC

:HO2-1

ABC

(4)

ABC

4 2)

(3)

(14 12 11 8 7 6 5

ABC

ABC

(27 15)

(4)

ABC

(0.71)

(0.05)

ABC

-  
 (1)  
 - (3) - (7 2)  
 (3.57) (4.10)  
**:HO2-3**  
 ABC (0.99) (0.78)  
 (%71) (%82)  
 (6) ABC  
 ABC  
 (Ho2-1)  
 4 2) ABC  
 (3) (14 12 11 8 7 6 5)  
 ABC  
 (14 13) **:HO2-2**  
 ABC  
 .ABC  
 (6) ABC  
 ABC (5)  
 ABC  
 (0.65) 2)  
 (0.05) (3) (14 12 11 8 7 6 5 4)  
 ABC  
 (26 6)  
 (5)  
 ABC  
 ABC (0.70)  
 ABC (0.05)  
 ABC  
 (Ho2-3)  
 ABC  
 ABC  
 ABC  
 ABC  
 (Ho2-2)  
 ABC

(19 16 15 10 9 8 7) .(%82) (0.96)

ABC

ABC

(Ho2)

ABC

(ABCM)

ABC

:HO3

(1.10-0.70) (4.30-3.71)

.(%86-%74)

.(ABCM)

(26 25 24 23 22 17-13)

(7)

ABC

ABC

(7)

ABC

(21 6 5 4 3 1)

(4.43-3.5)

(1.09-0.74)

(%89-%70)

(4.38-3.70)

(1.28-0.61)

.(%0.87-%74)

(11)

ABC

ABC

(2)

(1.08)

.(18 12)

(3.70)

.(%74)

(4.08)

(7)

ABC

%				
0.89	0.83	4.47	ABC	1
0.82	0.96	4.08	ABC	2
0.71	1.10	3.53	ABC	3
0.71	0.78	4.37	ABC	4
0.82	0.74	4.08		5
0.80	0.90	4.00	ABC	6
0.74	1.09	3.72	/	7
0.78	1.11	3.92	/	8
0.83	0.71	4.15		9
0.78	0.98	3.92		10
0.74	1.08	3.70		11
0.87	0.78	4.35		12
0.82	0.79	4.08		13
0.84	0.83	4.22	-	14
0.86	0.74	4.30		15
0.61	0.97	3.03	ABCM	16
0.75	1.12	3.73		17
0.82	0.67	4.12		18
0.82	0.90	4.10		19
0.75	0.94	3.78		20

%				
0.89	0.68	4.47	ABC	21
0.75	1.28	3.75		22
			.(ABM)	
0.74	1.05	3.70		23
			.(ABM)	
0.87	0.61	4.38		24
			.(ABM)	
0.79	1.10	3.90		25
0.78	0.99	3.88		26
0.69	1.27	3.45		27
0.80	1.10	3.98		28
0.79	0.51	3.97		

T (Ho3) ABC : (0.51) (3.97) (%79)  
 T T (Ho) ABC (7)  
 : One Sample T-test

(8)

(Kolmogorov - Smirnov)

	<b>SIG. T</b>	<b>T</b>	<b>T</b>
	0.000	2.001	7.52

(9) %5 Sig. (8) (7.52 = T)  
 SIG. (Ho) :

(9)

(ABC)

:  
(ABC) (

<b>SIG.</b>	
0.561	
0.542	
0.423	

.4

:

(3 1)

(ABC)  
. (3) :  
(

-1

. (3) (20)

(  
(28)

. (3) (1)

(0.7) (0.71)

-2

(5) (4)

. (3) (19)

(ABC)

ABCM

-5

ABC

(V. &

N.V.A)

(BPR)

-

-3

- (3)

(%82) (%71) (26 7)

(ABC)

. (3) (%82)

-6

- (7)

(%79) (25)

ABCM

ABM

ABC

.ABC

(ABC)

-4

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		-2		Benchmarking	
			ABM ABC		-7
	ABC			ABCM	
		-3			
				(7)	-8
		-4			
			:	(ABCM)	
Benchmarking			-		-
			-		-
				ABCM	-9
ABCM		-5		(Balanced Scorecard)	
				(7)	(11)
		-6		ABC	-10
	ABCM		(ABCM)		
	:		JIT		
		-			
	(BPR)			TQM FM	
ABC					:
					-1
(N.V.A.)		-	ABC		
			-		
	(V.A.)				
		-			
		-			
		-			

ABCM ABM ABC

-8

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2003

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## **Implementing New Knowledge: Activity-Based Cost Management (ABCM) System: An Empirical Study in Jordanian Industrial Sector**

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### **ABSTRACT**

This research aims at studying the philosophy of Activity Based Cost Management (ABCM) and showing how modern management depends with its modern strategy concept on Activity Based Costing (ABC) to apply the (ABCM) system which works on developing and improving activities through depending on financial and non-financial information. This in turn enhances the power of companies to keep up with the current century and so to overcome the fierce competition around in order to stay in the market and to keep its profits and to increase them.

The research has included an empirical study that was applied to Jordanian industrial sector which contained big Jordanian industrial companies registered in Amman Stock Market where the sample has reached (20) companies. To achieve the objectives of the research, a questionnaire has been sent, coming back with 100% where an SPSS program has been used for the analysis.

The most important result in this research is that (ABC) system can define productive costs beside providing financial and non-financial information which is used for analyzing the activities in order to apply Activity Based Cost Management (ABCM) activities that play a very important role in the success of the company.

The research highlighted the importance of many aspects such as: the necessity of adopting technological and modern management systems, to apply the (ABCM) system in Jordanian industrial companies, because it affects making decisions, the thing that works on developing the company system and its operations to overcome the fierce competition in markets.

**Keywords:** ABC System, ABCM System, Financial and Non Financial Information, Development and Improvement, Current Environmental Criteria.

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