

بسم الله الرحمن الرحيم



# دراسة وتقييم أنظمة محاسبة التكاليف في

## الشركات الصناعية في قطاع غزة

" "

قدم هذا البحث استكمالاً لمتطلبات الحصول على درجة الماجستير في المحاسبة والتمويل

-

بِسْمِ اللّٰهِ الرَّحْمٰنِ الرَّحِیْمِ

{ رَبِّ أَوْزِعْنِي أَنْ أَشْكُرَ نِعْمَتَكَ الَّتِي أَنْعَمْتَ عَلَيَّ وَعَلَىٰ وَالِدَيَّ

وَأَنْ أَعْمَلَ صَالِحًا تَرْضَاهُ وَأَصْلِحْ لِي فِي ذُرِّيَّتِي إِنِّي تُبْتُ إِلَيْكَ

وَأِنِّي مِنَ الْمُسْلِمِينَ }

(سورة الأحقاف: آية 15)

## ملخص الدراسة

.%80

(40)

(50)

# Abstract

This study aimed at identifying the reality of cost accounting systems in industrial firms in the Gaza Strip to evaluate these systems and their development. It also aims at identifying the role accounting cost data play in stating the cost. In addition, it tries to see to what extent firms depend on the outcomes of cost system in taking decision.

In order to achieve the study objectives, researcher adopted the analytical descriptive approach. He depended on the questionnaire that was distributed to 50 industrial firms to fill out and 40 (%80) of them were retrieved.

The objectives showed the importance of cost accounting system for industrial firms in the Gaza Strip, where cost data plays a huge role in assisting the management to take appropriate decisions. Most companies, the study finds out, use a computerised cost system whose major goal is to price products and measure production cost in order to apply the costs system. The study showed that costs systems in these companies need to be developed and improved to adapt with the modern changes taking place in a modern industrial environment.

Based on the results above, the researcher advises that the companies take much care to accounting cost system through constant improvement and development of the systems and their criteria, principles, and theories. The human resources working in this field also need to be equipped with new skills allowing them to catch up with the rapid changes in the field .

Finally, the cost input need to be applied based on the activity in indirect industrial costs.

# الإهداء

" "

" "

...

...

# شكر وتقدير

:

.

\*\*\*\*\*

\*\*\*\*\*

\*\*\*\*\*

\*\*\*\*\*

\*\*\*\*\*

\*\*\*\*\*

"

"

.

.

.....

## فهرس المحتويات

	:	
2		1.1
3		1.2
4		1.3
4		1.4
5		1.5
5		1.6
6		1.7
6		1.7
6		1.9
6		1.10
7		1.11
13		1.12
14	:	
16		
17		2.1.1
17		2.1.2
18		2.1.3
21		
22		2.2.1
22		2.2.2
23		2.2.3
25		2.2.4
25	2.2.4.1	
26	2.2.4.2	
26	2.2.4.3	
27	2.2.4.4	
29	2.2.4.5	
30	2.2.4.6	
30	2.2.4.7	

31	2.2.4.8	
32		
33		2.3.1
34		2.3.2
37		2.3.3
45		2.3.4
47	2.3.4.1	
49		2.3.5
49	2.3.5.1	
50	2.3.5.2	
53		2.3.6
56		
57		2.4.1
58		2.4.2
58		2.4.3
62		2.4.4
63		2.4.5
67		2.4.6
68	2-4-6-1	
69	2-4-6-2	
70		
71		2.5.1
71		2.5.2
72		2.5.3
72	2.5.3.1	
73	( )	2.5.3.2
75	)	2.5.3.3
	(	
78		2.5.4
:		
82		
83		3.1.1
84		3.1.2
85		3.1.3

86		3.1.4
90		3.1.5
90	3.1.5.1	
91	( ) 3.1.5.2	
93		3.1.6
96		
97		3.2.1
97		3.2.2
97		3.2.3
101		3.2.4
101	3.2.4.1	
106	3.2.4.2	
107	3.2.4.3	
108		3.2.5
109	( - )	3.2.6
109		3.2.7
115		3.2.8
115	:	
118	:	
123	:	
124	:	
127	:	
130		3.2.9
133		3.2.10
137		
148		

قائمة الجداول

52		1
60		2
88		3
90	2007	4
94		5
98		1
98		2
99		3
100		4
100		5
101		6
102	)	7
	(	
103	)	8
	(	
104	)	9
	/	
	(	
105	)	10
	(	
106	)	11
	(	
106		12
107	( )	13
108	( )	14
109	(1-Sample Kolmogorov-Smirnov)	15
110		16
110		17
111		18

112		19
112		20
113	( )	21
114	( )	22
114		23
115		24
117		25
119		26
120		27
121		28
	(ISO	
122		29
122	(ABC )	30
123		31
124		32
126		33
129		34

## قائمة الأشكال التوضيحية

24		1
63		2
64		3

---

# الفصل الأول

## "الإطار العام للدراسة"

1-1

1-2

1-3

1-4

1-5

1-6

1-7

1-8

1-9

1-10

1-11

1-12

( 2002 211 ) .

...

---

1-2 مشكلة الدراسة

.

:

-1

-2

-3

-4

-5

---

### 1-3 أهمية الدراسة

:

-1

-2

-3

-4

### 1-4 أهداف الدراسة

:

-1

-2

-3

### 1-5 فرضيات الدراسة

:

.1

.2

.3

.4

.5

### 1-6 محددات الدراسة

---

## 1-7 منهجية الدراسة

## 1-8 وسائل جمع البيانات

-1 ( )

-2 :

## 1-9 الأساليب المستخدمة في تحليل البيانات

(spss).

## 1-10 مجتمع وعينة الدراسة

(50)

---

1-11 الدراسات السابقة

:(1986)

-1

35

%83

%17

**:Ramadan and Al-Basteki (1998)**

-2

43

50

---

33 %53.5

%42

%4.7

Ramadan and Al-Basteki

%56

%11.6

%58

:(2002)

-3

:

%56.4

-1

%74.2

---

-2

:(2003)

-4

:

-1

(1992)

1992

-2

---

-3

-3

**:(2004)**

-5

-1

---

:(2005)

---

-6

51

%51

%49

%73.5



---

:(2007)

---

-8

(ABC)

. 51

)

(

.

:

1-12

---

# الفصل الثاني

## "مدخل لنظم محاسبة التكاليف"

..... :

..... :

..... :

..... :

..... :

---

---

:

)

.(9 2005

.

---

# المبحث الأول

## " مفهوم وأهداف نظام محاسبة التكاليف "

2.1.1

2.1.2

2.1.3

---

2.1.1 مقدمة:

2.1.2 مفهوم محاسبة التكاليف

( 2002 10 ) .

( 2005 9 ) .

---

( 2002 15 ) .

"

( 1999 9 ) "

( 1999 7 ) "

### 2.1.3 أهداف نظام محاسبة التكاليف:

---

:(11 2002 )

: .1

(1)

.

.

: .2

.

---

(1)

2002 )

(36

---

:

.3

.(10 2005 )

---

## المبحث الثاني

### "أسس تبويب عناصر التكاليف"

2.2.1

2.2.2

2.2.3

2.2.4

---

## 2.2.1 مقدمة.

## 2.2.2 مفهوم تبويب عناصر التكاليف

( ) (1999 35):

---

(1) (AAA)

( )

( ) 2005 .(22

( )

### 2.2.3 مفاهيم التكلفة، الأصل، الخسارة، والمصروف:

-1 :

( ) 1997 .(36

( ) 2003 .(27

-2 :

( ) 2005 .(34

---

American Accounting Association <sup>(1)</sup>

---

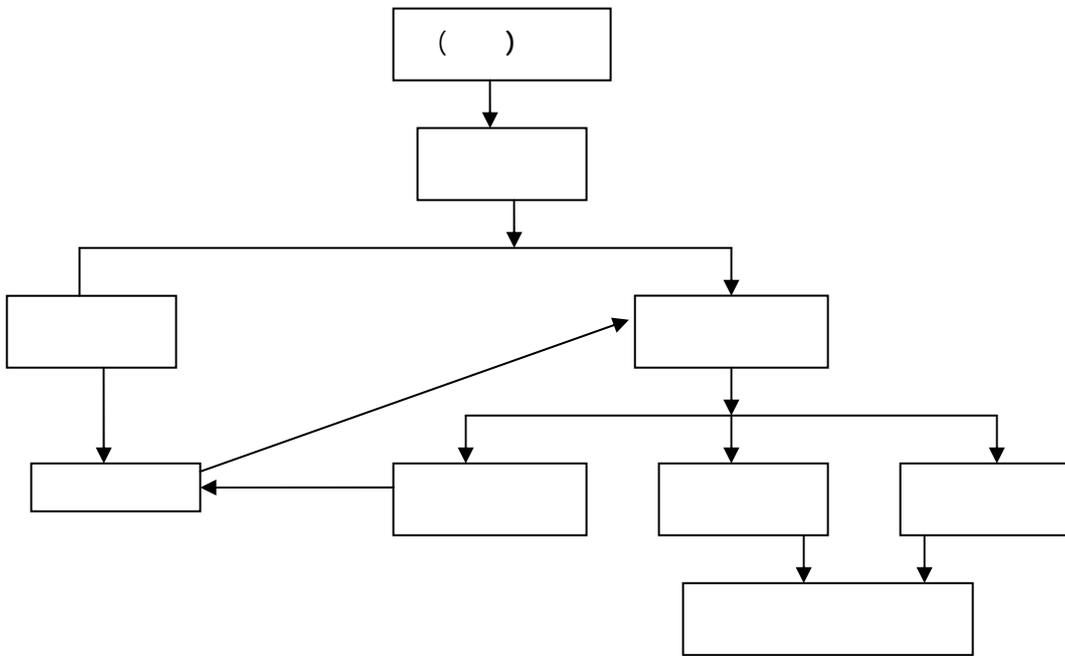
.(32 1999 )

:

-3

(34 2005 ) .

(1)



(35 2003 ) :

---

## 2.2.4 أسس تبويب عناصر التكاليف:

2.2.4.1 :

( 2007 24 )

.1 :

.2 :

.3 :

( 2004 67 )

---

:

**2.2.4.2**

( 2005 36 )

:

**2.2.4.3**

( 2004 68 )

---

.(68 2004 )

(127 1992 ).

:

**2.2.4.4**

.(47 2005 )

:

**-1**

.(69 2004 ).

---

: -2

: / ( ) -3

.(31 2007 )

.(69 2004 )

Clemens

(Clemens,1991,p.44).

---

:(29 2006 )

---

**2.2.4.5**

:( )

-1

.

:

**-2**

.(Drury,2002,p.672).

.(76 2004 )

---

(47 2003 ) :

**2.2.4.6**

: -1

: -2

: **2.2.4.7**

: -1

.(49 1985 )

: -2

---

.(Garrison & other,2006,p.39)

:

**2.2.4.8**

.(210 2003 )

.(55 1999 )

)

.(48 2003

.(59 2005 ) .

---

# المبحث الثالث

## "تصميم نظام محاسبة التكاليف"

2.3.1

2.3.2

2.3.3

2.3.4

2.3.5

2.3.6

---

### 2.3.1 مقدمة

( 2005 447 )

---

## 2.3.2 قواعد وضع نظام التكاليف.

:

:

-1

( 1992 279 )

:

-2

( 2002 22 )

---

:( )

-3

.(24 2002 )

.

:

-4

)

.(287 2005

---

:

-5

.(282 1992 )

." "

:

-6

:(25 2002 )

---

### 2.3.3 مقومات نظام التكاليف:

:

-1 :

( 1992 294 ) .

( 2006 14 ) .

( 2002 43 ) .

( 2007 267 ) :

---

أ-

ب-

)

(44 1998

.1

.2

.3

.4

.5

: -2

( 2006 13 )

( 1992 295 )

"

"

---

---

: .

: .

: .

.(140 2000 )

: -3

.(297 1992 )



( )

.(274 2005 )

.(37 2002 )

: -4

)

.(40 2002



: -5

:( ) -1

)

(

.(38 1998 )

: -2

)

( )

(

---

.(165 2005 )

: -3

.(305 1999 )

.(Drury,1999,p.60)

: -4



.(113 1980 )

.(75 2004 )

---

-5

( 2005 276 ) :

( ) .

·

·

( 2002 42 ) .

.1

---

.2

.3

.4

.5

.6

.7

.8

.9

#### 2.3.4 تصميم نظام التكاليف:

( 1992 278 ):

---

.1

.2

.3

.4

.5

.6

.7

.8

.9

.10

( 2002 46 )

---

:

---

**2.3.4.1**

:(289 1992 )

:

.1

.2

.3

.4

.5

:

.1

.2

.3

.

.

.

.



:

.1

.2

.3

.4

.5

:

.1

.2

.3

.4

.5

:

( ) .1

.2

.

- .3

.4

---

.5

( 2005 24 ) .

.1

.2

.3

### 2.3.5 نظم محاسبة التكاليف:

#### 2.3.5.1 :

( ) : ( )

( 2005 101 ) .

(Garrison, 1988,p.117)

---

(153 1999 )

:(16 2006 )

.1

.2

.3

.4

.5

.6

.7

.8

:

**2.3.5.2**

( )

:

p .589)

.(Horngren 2003

---

"

.(4 2006 ) "

.(343 1999 )

.(343 1999 )

2005 )

.(125

:(Garrison, 1988, p.p 117-118 )

.1

.2

.3

.4

.5

---

:

(Garrison, 1988 p.p 117-118) :

.1

.2

.3

:

(1)

			1.
			2.
			3.
			4.
			5.
			6.

(Garrison, 1988 p.p 117-118) :

---

:

**2.3.6**

:

:

**-1**

:(89 2004 )

-

-

-

---

:

-2

.(78 2004 )

:

-3

.(138 2007 )

---

---

:

-4

.

---

## المبحث الرابع

### "دور نظام محاسبة التكاليف في اتخاذ القرارات"

2.4.1

2.4.2

2.4.3

2.4.4

2.4.5

2.4.6

---

## 2.4.1 مقدمة:

( 2000 99 ) .

( 1997 87 ) .

---

## 2.4.2 عملية اتخاذ القرار

( 2004 16 ) .

( 2007 37 ) .

( 2006 19 ) .

## 2.4.3 أنواع القرارات الإدارية

( 2006 21 ) .

-1 :

---

: -2

: -3

( )

---

(2)

			1
			2
			3

			4
			5

(46 2007 ) :

---

#### 2.4.4 مراحل اتخاذ القرار:

( ) 2002 676.

( ) 1992 11:

.1

.2

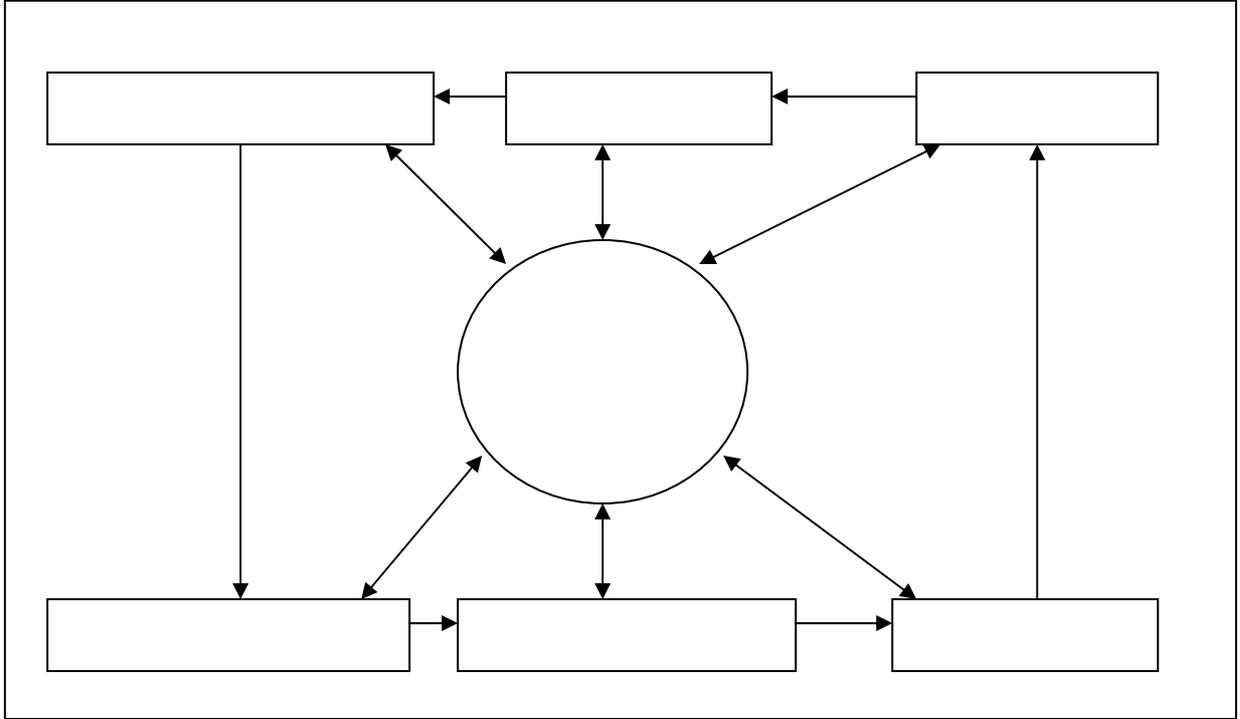
.3

.4

.5

.6

(2)

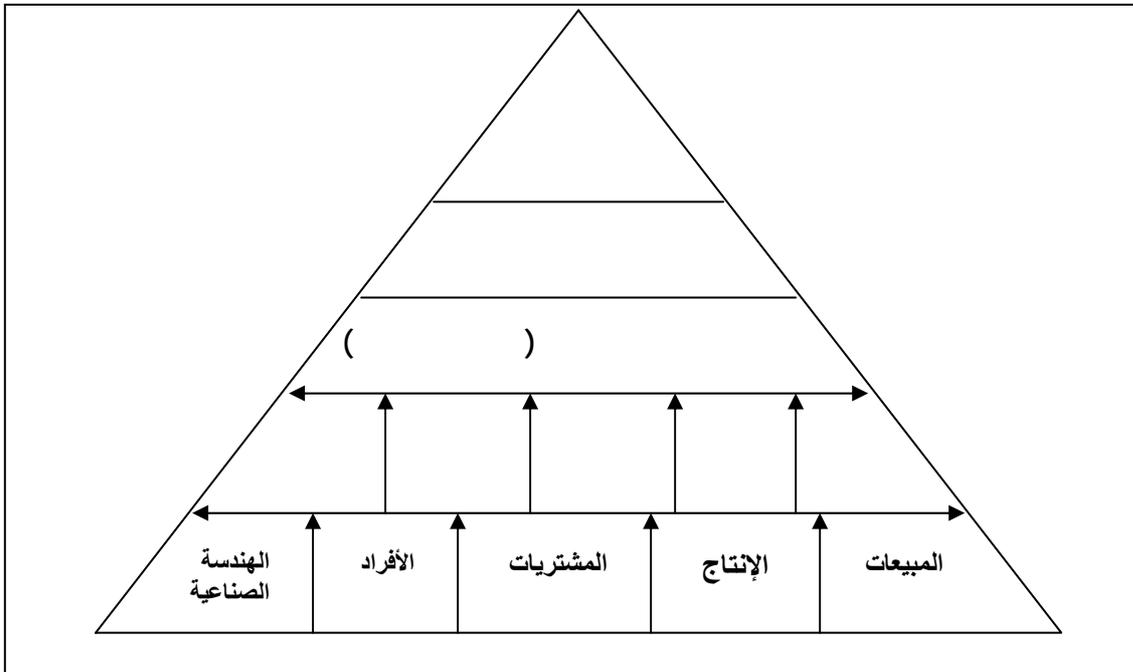


(18 2005 ) :

#### 2.4.5 المعلومات الحاسوبية في الشركات الصناعية

(Arnold and turley,1996,p.22)

(3)



(24 2006 ) :

---

---

.(23 2006 )

:

:

:

\_\_\_\_\_

:

.

.

:

.

( )

( )

( 2000 76 )

---

## 2.4.6 خصائص المعلومات التكاليفية

. (English, 2001,p.530)

.(26 2006 )

1980 (2) <sup>1</sup> FASB

FASB (182 2003 )

.(69 1999 )

---

<sup>1</sup> مجلس معايير المحاسبة المالية

---

2-4-6-1

: :

: ( 195-192 2003 )

: -1

: -2

: -3

:( ) :

:(40 2000 )

: -1

: -2

---

:( )

---

-3

:

**2-4-6-2**

.(27 1999 )

:

:

:

:

---

## المبحث الخامس

"دور نظام محاسبة التكاليف في الرقابة على عناصر التكاليف"

2.5.1

2.5.2

2.5.3

2.5.4

---

## 2.5.1 مقدمة:

( 2001 11 )

## 2.5.2 أهداف الرقابة على عناصر التكاليف ( 2002 103 )

.1

.2

.3

---

### 2.5.3 إجراءات الرقابة على عناصر التكاليف

#### 2.5.3.1

:

%50

( 2002 104 ):

.1

.2

.3

.4

.5

.6

---

:( )

2.5.3.2

Automation

.(254 2002 )

.(99 2004 )

.(227 2002 )

:

. .1

. .2

. .3

%50-20

.(228 2002 )

---

. (229 2002 ) :

.1

.2

.3

.4

.5

.6

.7

.8

---

.9

.10

( )

:( )

**2.5.3.3**

:

.(292 2005 )

(Chadwick,2000,p.30)

:(141 1992 )

.1

---

.2

.3

.1

(299 2002 ) .

.2

(202 2002 ).

---

:

.3

(107 2000 )

:

.4

(121 1993 )

2007 )

(209

"

---

( 1992 595 ) .

%40

( 2005 41 ) .

#### 2.5.4 مدخل تحديد التكلفة على أساس النشاط (ABC)

( 2004 80 ) .

---

"Cooper and Kaplan"

Cooper and )

.(Kaplan, 1988,p.93

.(465 1997 )

( )

.(Needy and Bidanda,2000,p.31)

(Mitchell, 1996, p.51)

---

.(Ellis-Newman, 2003, p.334)

---

# الفصل الثالث

## "واقع القطاع الصناعي والدراسة الميدانية"

:



:



---

# المبحث الأول

## "واقع القطاع الصناعي في فلسطين"

3.1.1

3.1.2

3.1.3

3.1.4

3.1.5

3.1.6

---

### 3.1.1 مقدمة:

( 2006 3 )

( 2006 2 )

---

### 3.1.2 أهداف التصنيع في فلسطين:

( 2006 17 ) .

( [www.met.gov.ps](http://www.met.gov.ps), 20/8/2007 ):

.1

.2

.3

.4

.5

.6

---

### 3.1.3 مميزات الاقتصاد الفلسطيني

( 2006 5 )

-1 :

%42

-2 :

-3 :

---

### 3.1.4 أهم تصنيفات القطاع الصناعي في الأراضي الفلسطينية:

( 2006 53 )

.1

.2

.3

.4

<sup>2</sup>(I sic)

:

- . - . - . -

:

-

International sectors industrial classification -<sup>2</sup>



(3)

0	0	4	1	4	1	
8	2	1,497	202	1,505	204	
2,937	496	7,792	1,749	10,729	2,245	
0	0	222	20	222	20	
215	45	1,299	208	1,514	253	
4,891	535	4,884	755	9,775	1,290	
211	35	1,675	278	1,886	313	
753	279	769	273	1,522	552	
107	10	410	34	517	44	
264	68	792	190	1,056	258	
49	3	17	1	66	4	
285	35	1,821	127	2,106	162	
461	63	696	77	1,157	140	( )
2,460	505	7,775	1,350	10,235	1,855	
37	7	109	18	146	25	
2,149	851	4,841	2,360	6,990	3,211	

335	107	310	91	645	198	
162	19	114	28	276	47	
10	7	21	2	31	9	
21	5	72	42	93	47	
65	13	1	1	66	14	
0	0	4,081	1,658	4,081	1,658	
4	2	45	10	49	12	
1,935	552	778	20	2,713	572	
1,051	10	423	138	1,474	148	
613	330	2,903	257	3,516	587	
<b>19023</b>	<b>3979</b>	<b>43351</b>	<b>9890</b>	<b>62374</b>	<b>13869</b>	

2004

2007

:

- 2006/12/31

2007

%30.1

%31.1

(4)

2007

314506	138728	119745	19181	
216654	95318	83582	11738	
97852	43410	35965	7445	

2008

:

)

2007

(

3.1.5 معوقات القطاع الصناعي:

:

:

3.1.5.1

---

( 2005 59 )

-1

-2

-3

-4

( 2006 54 )

2005

( )

**3.1.5.2**

( 2004 ) ( 1997 )

(2005

.1

	.2
.	.3
.	.4
.	.5
.	.6
.	.7
.	.8
.	.9

)

.(504 1997

---

**3.1.6**

1967

( )

.(4 2006 )

2000

1967

)

.www.pinc.gov.ps (

(5)

2006

\$			.
13716186	173		-1
1784952	5		-2
4564785	22		-3
1252103	33		-4
5564125	81		-5
7431537	118		-6
<b>34313688</b>	<b>432</b>		

:

2007

[www.pinc.gov.ps/arabic/industry/factorys9.html](http://www.pinc.gov.ps/arabic/industry/factorys9.html)

2007

" "

30000

% 20

3900

2900

---

10%

210000

.(2007/7/7 www.miftah.org)

---

# المبحث الثاني

## "الإطار العملي والدراسة الميدانية"

3.2.1

3.2.2

3.2.3

3.2.4

3.2.5

3.2.6

3.2.7

3.2.8

3.2.9

3.2.10

---

### 3.2.1 مقدمة:

### 3.2.2 منهجية الدراسة

(Questionnaire)

SPSS

.(Statistical Package for Social Science)

### 3.2.3 مجتمع الدراسة وعينتها

50

%80

40

:

---

%70.0

: -  
%27.5 (1)

%2.5

(1)

27.5	11	
70.0	28	
2.5	1	
0.0	0	
<b>100.0</b>	<b>40</b>	

: -  
%45.0 (2)

%2.5

%2.5

%25.0

%25.0

(2)

45	18	
0.0	0	
0.0	0	
2.5	1	
2.5	1	
25.0	10	
25	10	
<b>100.0</b>	<b>40</b>	



(4)

		:
15.0	6	-
52.5	21	2
22.5	9	3 2
10.0	4	3
100.0	40	

: -  
%17.5 (5)  
%5.0 %77.5

(5)

17.5	7	
77.5	31	
5.0	2	
0.0	0	
100.0	40	

: -  
9-5 %10.0 (6)  
%20.0 25-10 %60.0  
40 %10.0 40-26  
25 %70

(6)

10.0	4	9-5
60.0	24	25 - 10
20.0	8	40-26
10.0	4	40
100.0	40	

**3.2.4 صدق وثبات الاستبانة:**

:

:

**3.2.4.1**

:

(1)

(6)

:

(2)

40

) -1  
:(  
) (7)  
(  
r (0.05)  
0.396 23 0.05 r

(7)  
)

(

0.039	0.424		-1
0.003	0.574		-2
0.029	0.436		-3
0.000	0.734		-4
0.019	0.475		-5
0.002	0.632		-6
0.000	0.676		-7
0.000	0.695		-8

0.396 23 0.05 r

) -2  
:(  
) (8)  
(  
(0.05)

23

0.05

r

r

0.396

(8)

)

(

0.028	0.439		-1
0.030	0.444		-2
0.002	0.589		-3
0.030	0.435		-4
0.004	0.563		-5
0.006	0.532		-6
0.000	0.716		-7
0.000	0.684		-8
0.032	0.429		-9

0.396

23

0.05

r

)

-3

:(

/

)

(9)

(

r

(0.05)

0.396

23

0.05

r

(9)

)

(

/

0.001	0.613		-1
0.001	0.609		-2
0.000	0.672		-3
0.000	0.781		-4
0.003	0.566		-5
0.005	0.539		-6
0.004	0.552		-7

0.396

23

0.05

r

)

-4

:(

)

(10)

(

r

(0.05)

23

0.05

r

0.396

(10)

)

(

0.020	0.462		-1
0.000	0.805		-2
0.044	0.405		-3
0.008	0.517		-4
0.008	0.518		-5
0.000	0.764		-6
0.004	0.557		-7
0.029	0.438		-8
0.007	0.526		-9
0.029	0.436		-10

0.396 23 0.05 r .0

)

-5

:(

)

(11)

(

r (0.05)

23

0.05

r

0.396

(11)

)

(

0.043	0.408		-1
0.009	0.510		-2
0.041	0.411		-3
0.006	0.533		-4
0.002	0.582		-5
0.001	0.631		-6
0.035	0.424		-7
0.030	0.435		-8
0.016	0.477		-9

0.396 23 0.05 r

:

3.2.4.2

(12)

.(0.05)

(12)

0.009	0.509		
0.000	0.754		
0.000	0.803	/	
0.000	0.843		
0.000	0.811		

0.369 23 0.05 r

---

: **3.2.4.3**

: -1

(Spearman-Brown Coefficient)

:

(13)  $\frac{r^2}{r+1} =$

(13)

( )

0.000	0.838	0.722		
0.000	0.856	0.749		
0.000	0.866	0.765	/	
0.000	0.756	0.609		
0.000	0.820	0.695		

0.396      23      0.05      r

: -2

(14)

(14)

( )

0.895	8		
0.829	9		
0.920	7		
0.779	10		
0.899	9		

: 3.2.5

SPSS

:

-1

-2

-3

1- )

-

-4

( Sample K-S

One sample t test -5

3.2.6 اختبار التوزيع الطبيعي (اختبار كولجروف- سمرنوف (1- Sample K-s))

(15)

(1-Sample Kolmogorov-Smirnov)

	Z			
0.641	0.742	8		
0.822	0.630	9		
0.458	0.855	7	/	
0.444	0.864	10		
0.451	0.859	9		
0.436	0.870	43		

(15)

(sig. > 0.05) 0.05

3.2.7 تحليل فقرات الدراسة:

:

:

(16)

%2.5

%97.5

---

(16)

52.5	21	
45.0	18	
2.5	1	
0.0	0	
100.0	40	

:  
%10.0 (17)

(17)

10.0	4	
67.5	27	( )
22.5	9	
100.0	40	

---

:

-

(18)

:

-1

-2

-3

-4

-5

**(18)**

2	
5	
4	
3	
1	

:

-

(19)

%45

(19)

25	10	
55	22	
12.5	5	( )
5	2	
2.5	1	
100.0	40	

:

(20)

(20)

67.5	27	
20.0	8	
7.5	3	
5.0	2	
100.0	40	

:( )

%42.5 (21)

%55

---

(21)

( )

		( )
42.5	17	
17.5	7	
37.5	15	
2.5	1	
100.0	40	

:( )

-

10.0 (22)

:

%47.5 -1

%17.5 -2

(22)

( )

		( )
17.5	7	
17.5	7	
47.5	19	
15.0	6	
2.5	1	
100.0	40	

:

%67.5 (23)

(23)

22.5	9	
45.0	18	
2.5	1	
2.5	1	
5.0	2	
22.5	9	
100.0	40	

:

(24)

---

(24)

65	26	
25	10	
22.5	9	
47.5	19	

3.2.8

(One Sample T test )

T

t t

% 60 0.05

" t t

% 60 0.05

0.05

:

.

(25) t

t

0.05 t

%60

%86.2

---

%84.5

%82.7

"

"

%82.6

%82.5

%81.5

%80.0

%.%74.4

**4.1**

**t**    **" %60 "**

**% 81.7**

**2.02**

**t**

**16.63**

.

**0.05**

**0.000**

(25)

( )

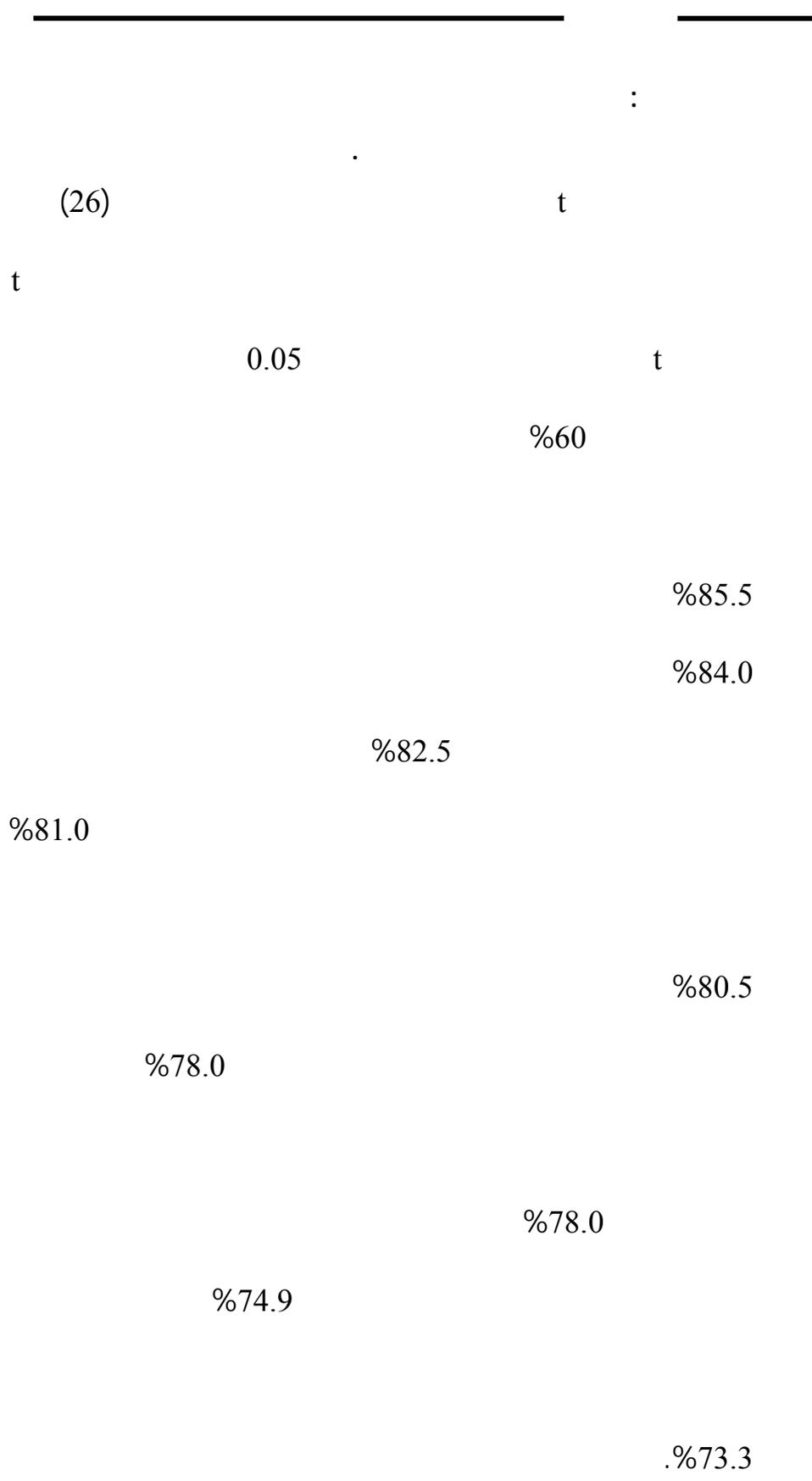
	t										
0.00	15.68	86.2	4.3	0.0	0.0	2.6	64.1	33.3		-1	
0.00	9.84	82.5	4.1	0.0	2.5	12.5	55.0	30.0		-2	
0.00	11.74	84.5	4.2	0.0	0.0	12.5	52.5	35.0		-3	
0.00	9.37	80.0	4.0	0.0	0.0	21.1	57.9	21.1		-4	
0.00	11.46	82.6	4.1	0.0	0.0	12.8	61.5	25.6		-5	
0.00	8.07	82.7	4.1	0.0	2.7	13.5	48.6	35.1		-6	
0.00	7.42	81.5	4.1	0.0	7.5	15.0	40.0	37.5		-7	
0.00	5.91	74.4	3.7	0.0	7.7	23.1	59.0	10.3		-8	
0.00	16.63	81.7	4.1								

2.02

0.05

"39"

t



---

4.0

t " %60 " %79.8

2.02 t 15.61

0.05 0.000

.  $\alpha = 0.05$

(26)

)

(

	t											
0.00	12.49	84.0	4.2	0.0	0.0	10.0	60.0	30.0		-1		
0.00	7.85	81.0	4.1	0.0	2.5	17.5	50.0	30.0		-2		
0.00	10.28	85.5	4.3	0.0	2.5	5.0	52.5	40.0		-3		
0.00	7.65	78.0	3.9	0.0	0.0	32.5	45.0	22.5		-4		
0.00	5.28	74.9	3.7	0.0	5.1	38.5	33.3	23.1		-5		
0.00	8.84	80.5	4.0	0.0	2.5	17.5	55.0	25.0		-6		
0.00	9.39	82.5	4.1	0.0	2.5	15.0	50.0	32.5		-7		
0.00	5.51	78.0	3.9	5.0	5.0	12.5	50.0	27.5		-8		
0.00	4.13	73.3	3.7	2.6	7.7	33.3	33.3	23.1		-9		
0.00	15.61	79.8	4.0									

2.02 0.05 "39" t

---

: :  
: :  
: -1  
(27)

%37.5

%27.5

.%27.5

(27)

0.00	0	
7.5	3	
27.5	11	
37.5	15	
27.5	11	
100	40	

-2

(ISO )

%35 (28)

( )

---

(28)

35	14	
65	26	
100.0	40	

-3

%17.5 (29)

%82.5

---

(29)

17.5	7	
82.5	33	
100.0	40	

(ABC)

-4

(30)

( 2007 )

(30)

(ABC )

		(ABC )
7.5	3	
92.5	37	
100.0	40	

%87.5 (31)

%12.5

(31)

87.5	35	
12.5	5	
100.0	40	

:

(32)

t

t

0.05

t

%60 "

%89.5

%89.0

%87.0

%86.5

%85.5

"

%76.9

. %73.5 "

4.2

t " %60 "

2.02

%84.1

t

13.93

0.05

0.000

(32)

( )

	t										
0.00	10.51	86.5	4.3	0.0	5.0	5.0	42.5	47.5		-1	
0.00	10.74	85.5	4.3	0.0	5.0	2.5	52.5	40.0		-2	
0.00	10.64	87.0	4.4	0.0	5.0	5.0	40.0	50.0		-3	
0.00	10.84	89.0	4.5	0.0	2.5	2.5	37.5	57.5		-4	
0.00	3.98	73.5	3.7	5.0	10.0	17.5	47.5	20.0		-5	
0.00	14.58	89.5	4.5	0.0	2.5	0.0	45.0	52.5		-6	
0.00	7.10	76.9	3.8	0.0	2.6	28.2	51.3	17.9		-7	
0.00	13.93	84.1	4.2								

2.02

0.05

"39"

t

:

(33)

t

t

	0.05	t	
		" %60 "	
			%84.5
	%84.0		
"			%84.0
	%84.0		
			%82.5
	%77.5	"	
%73.5			
%73.0			
	%71.0	"	
.%61.0	"		
<b>3.9</b>			
t	" %60 "		%77.5
	<b>2.02</b>	t	<b>11.77</b>
		<b>0.05</b>	<b>0.000</b>
.			

(33)

( )

	t									
0.00	9.60	84.0	4.2	0.0	2.5	7.5	55.0	35.0		1
0.00	4.11	71.0	3.6	0.0	7.5	45.0	32.5	15.0		2
0.00	10.3 7	82.5	4.1	0.0	2.5	10.0	60.0	27.5		3
0.00	7.75	84.5	4.2	2.5	5.0	10.0	32.5	50.0		4
0.00	4.93	73.0	3.7	0.0	15.0	12.5	65.0	7.5		5
0.00	8.08	84.0	4.2	2.5	5.0	5.0	45.0	42.5		6
0.00	4.97	73.5	3.7	2.5	5.0	27.5	52.5	12.5		7
0.00	0.30	61.0	3.1	10.0	15.0	42.5	25.0	7.5		8
0.00	11.7 0	84.0	4.2	0.0	0.0	12.5	55.0	32.5		9
0.00	5.73	77.5	3.9	2.5	7.5	15.0	50.0	25.0		10
0.00	11.7 7	77.5	3.9							

---

2.02

0.05

"39"

t

:

.

(34)

t

t

0.05

t

%60 "

%93.0

%92.0

%87.5

%85.0

%77.0

%75.5

%75.0

%73.0

%.71.5

---

4.1

t " %60 "

2.02

%81.1

t 17.49

0.05 0.000

.

(34)

)

(

	t									
0.00	5.59	73.0	3.7	0.0	5.0	35.0	50.0	10.0		-1
0.00	13.44	85.0	4.3	0.0	0.0	7.5	60.0	32.5		-2
0.00	18.01	93.0	4.7	0.0	0.0	5.0	25.0	70.0		-3
0.00	15.06	92.0	4.6	0.0	2.5	2.5	27.5	67.5		-4
0.00	10.78	87.5	4.4	0.0	5.0	5.0	37.5	52.5		-5
0.00	4.84	75.0	3.8	5.0	5.0	17.5	55.0	17.5		-6
0.00	6.68	75.5	3.8	0.0	0.0	40.0	42.5	17.5		-7
0.00	7.68	77.0	3.9	0.0	0.0	32.5	50.0	17.5		-8
0.00	5.11	71.5	3.6	0.0	5.0	40.0	47.5	7.5		-9
0.00	<b>17.49</b>	<b>81.1</b>	<b>4.1</b>							

2.02

0.05

"39"

t

---

## النتائج والتوصيات

3.2.9 النتائج:

:

-1

-2

-3

-4



-5

-6

-7

-8

-9

-10

-11

-12

---

-13

.(ISO)

-14

-15

-16

-17

-18

---

### 3.2.10 التوصيات:

-1

-2

:

-

( )

-

-

---

-3

-4

-5

-6

.(2007 )

-7



-8

-9

-10

---

-11

-12

-13

## قائمة المراجع

- : :
- " (2006) .1
- "
- " - " (2005) .2
- " (2006) .3
- "
- " (2006) .4
- "
- " (2005) .5
- " -
- " (2003) .6

"	-	" (2007)	.7
	.		
	"	" (2005)	.8
		.42-41 (15)	
"		" (2006)	.9
	.		
"	"	" (2002)	.10
	.		
"	"	" (2000)	.11
	.		
	"	" (2000)	.12
	.	"	
	"	" (2007)	.13
	-	"2006/12/31 2004	
	"	" (2008)	.14
)		"2007	
	.	(	
	"	" (2003)	.15
	"	-	
		.2003 19 2	

	" (1985)	.16
	"	
	" (2004)	.17
-		
	"	
.122-97	22	
	" (1998)	.18
107	"	
	.40-38	-
-	" (1997)	.19
	"	
	" (2003)	.20
	"	
	" (2007)	.21
	- "	
	"	
	" (2007)	.22

-	" (2005)	.23
	"	
	" (1997)	.24
	" (2006)	.25
	"	
	" (1999)	.26
"	" (1999)	.27
-	" (2006)	.28
	"	
	" (2006)	.29
"	-	
.33-3		
"	- " (1980)	.30

" (1997)	.31
"	
" (1993)	.32
" - -	
" (2000)	.33
" - " (2002)	.34
" (2002)	.35
" ( )	.36
" (2006)	.37
" ( )	
" (2002)	.38
"	
.237-211 (2) (9)	
" - " (1992)	.39

			" (2004)	.40
.2004			"	
	-		" (1999)	.41
			"	
			" (1997)	.42
"	-		<b>ABC</b>	
.509-494	(2)	(24)		
			" (2007)	.43
"		-	<b>(ABC)</b>	
			" (1992)	.44
			"	
			" (2002)	.45
B3			" -	
			. 2002	18
-	-	"	" (2005)	.46
			" (1986)	.47
"	-			
			. 1986	

"	" (2002)	.48
"	- " (1999)	.49
"	- " (2004)	.50
"	" (2006)	.51
	" (2000)	.52
(16)	"	
	.99-67 (2)	
	" (2006)	.53
	"	
	" (2004)	.54
	"	
-	" (2006)	.55
	"	

"	(2006)	.56
	"	
"	" (1999)	.57
"	" (2001)	.58
(2005)		.59
	"	"
	" (2005)	.60
"	-	
.451-446	(30)	
	" (2004)	.61
"	-	
	" (2005)	.62
	-	<b>ABC</b>
	"	

" (2007) .63

"

.

" (2002) .64

"

.

" (1997) .65

" (2006) .66

" (2003) .67

"

)21

.229-210

(

: :

- 1- Arnold, John & Turley, Stuart, (1996) "**Accounting For Decisions**", Third edition, Hartnolls Ltd, Great Britain.
- 2- Chadwick, Leslie, (2000) "**Management Accounting**", 2<sup>nd</sup> edition, Thomson Learning, London, UK.
- 3- Clemens, James, (1991) "**How we changed Accounting System**", Management Accounting .
- 4- Cooper, Robin & Kaplan, Robert S. (1988) "**Measure Costs Right: Make the right Decisions**", Harvard Business Review, Vol.66, Issue.5, p.p.96-104.
- 5- Drury, Colin, (2002) "**Management & Cost Accounting**", Fifth edition, Thomson, UK.
- 6- Ellis-Newman, Jennifer (2003) "**Activity Based costing in user services of an Academic Library**", Library Trends, vol.51, No.3, p.p.333-348.
- 7- English, Larry, (2001) "**Information Quality Management**", p.p.529-533.
- 8- Garrison, H. Ray, (1988) "**Managerial Accounting : Concepts For Planning, Control, Decision Making**", 5<sup>th</sup> ed., Homewood, Illinois.
- 9- Garrison, Ray H. Noreen, Eric W. and Brewer, Peter C, (2006) "**Managerial Accounting**", Eleventh Edition, McGraw Hill, New York.
- 10- Horngren, Charles T., Datar, Srikant M. and Foster, George, (2003) "**Cost Accounting: A Managerial Emphasis**", (11<sup>th</sup> ed.), Prentice-Hall, New Jersey.
- 11- Mitchell, Mike (1996) "**Activity Based Costing in UK Universities**" public money & management, Vol.16, No.1, p.p.51-57.

- 12- Needy, Kim and Bidanda, Bopaya (2000) "**a model to develop, assess and validate an activity-based costing system for small manufactures** ", Engineering Management journal, vol.12, no.1, p.p. 31-38.
- 13- Ramadan, Sayel & Al-Basteki, Hassan, (1998) "**a survey of cost accounting practices in Bahraini manufacturing companies**", Dirasat , Administrative Sciences V.25,No.1,pp.183-198.

:( ) :

- 1- [www.felesteen.ps](http://www.felesteen.ps)
- 2- [www.met.gov.ps](http://www.met.gov.ps)
- 3- [www.miftah.org](http://www.miftah.org)
- 4- [www.pinc.gov.ps](http://www.pinc.gov.ps)

---

## الملاحق

..... /

.....

:

-1

-2

**الباحث**  
**شادي صبحي أبو شنب**

						:	:
						..... ( )	-1
						:	-2
	<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>
						:	-3
	<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>
.....		<input type="checkbox"/>			<input type="checkbox"/>		<input type="checkbox"/>
						:	-4
15	<input type="checkbox"/>	15	10	<input type="checkbox"/>	10	5	<input type="checkbox"/>
							5
						:	-5
3	<input type="checkbox"/>	2	<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>
						:	-6
.....		<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
						:	-7
40	<input type="checkbox"/>	40-26	<input type="checkbox"/>	25 - 10	<input type="checkbox"/>	5	<input type="checkbox"/>
			:			:	
						:	-1
	<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>
						:	-2
		<input type="checkbox"/>		( )	<input type="checkbox"/>		<input type="checkbox"/>
							-3
							-
							-
							-
							-
							-
							-



:

:

.

:

:

(x)

						-1
						-2
						-3
						-4
						-5
						-6
						-7
						-8

:

:

						-1
						-2
						-3
						-4
						-5
						-6
						-7



:

:

						-1
						-2
						-3
						-4
						-5
						-6
						-7
						-8
						-9
						-10

:

						-1
						-2
						-3
						-4
						-5
						-6
						-7
						-8
						-9

شاكرين لكم حُسن تعاونكم معنا،،،