

التحليل الاستراتيجي للدخل التشغيلي

”مدخل تحليل الموارد“ دراسة تطبيقية

المستخلص

Abstract

This study dealt with "The Strategic analysis of Operating Income". The study Concerned with two main variables, they are: Strategic analysis and operating income and used one of the total strategic analysis tools, it is "resources analysis method" through analysing the change in operating income in the years that taken in comparing in three components: growth, price recovery and productivity.

To achieve the goal of the research, the study depended upon a hypothesis, "The strategic analysis of operating income leads to supply the appropriate information for the management to make sure of executing its definite strategies".

There is agroup of aims that this research wanted to achieve, some of them, Increasing the level of understanding of economic units for the importance of strategies, and highlighting the nature of essential role that may be performed by the strategic analysis of operating income.

The research was ended with some conclusions that may strategic analysis of operating income contribute in incrasing the information to management.



المقدمة

المبحث الأول- منهجية البحث

1- مشكلة البحث:

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2- اهمية البحث

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3- هدف البحث

4- فروض البحث:

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المبحث الثاني- الاستراتيجيات والدخل التشغيلي

أولاً: الاستراتيجيات: المفهوم والابعاد

-1

(Strategas)

() (1990 :21).

() (2006 :914).

() (2003 :31).

:

	1968	Chandler
	1988	Jauch & Cheuok
	1989	Pearce & Robinson
	1994	Wright & others
	2006	Horngern

Horngern

:

() (2000 :14).

(Mintzberg, 1987: 11)

(Five p's)

- plan -
- Ploy -
- Pattern -
- Position -
- Perspective -



ثانياً: الاستراتيجيات على مستوى وحدات الأعمال

(porter, 1980: 35)

:
-1 (Cost Leadership Strategy)

(Hitt, ot. Al, 2001: 155)

-2 Product differentiation strategy

(Horngern, 2000: 463)

-3 (Focus strategy)

..
(Pitts, et.al, 1996: 991)

ثالثاً: مفهوم الدخل

:
(Belkooui , 2000: 391)

$$ye = C + (K_t - K_{t-1})$$

:
= Ye
= C
= K_t
= K_{t-1}

(t)
(t-1)

$$Y_a = R_t - R_{t-1} + D$$

()

:
R_t
R_{t-1}
D

)
(Belkaoui, 2000: 388) (



"

.(AICPA, 1999: para 8)"

.(Hendriksen, 1982: 282)

.(193 :2004)

المبحث الثالث- التحليل الاستراتيجي: المفهوم والادوات

أولاً- مفهوم التحليل الاستراتيجي

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(Johnson & Scholes, 1988: 10)

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()

(120 :2000)

.(Johnson & Scholes, 1993: 143)

(SWOT)

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()

(Pearce & Robinson, 1994: 175)

(37 :2000) .



ثانياً- خطوات التحليل الاستراتيجي

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:

Growth Component -1

(out put)

(Horngern , et. al,

.2000: 465)

(Jauch & Gluech, 1988: 206)

:

$$\times (\quad) = -$$

)

(

(Horngern,et. al, 2006: 466) :

$$[\quad - \quad] = \times$$

:

$$\begin{array}{r} \times \times \times \\ \times \times \times \\ \underline{\times \times \times} \end{array} \quad (-)$$

Pric – recovery component -2

:(Horngern, 2000: 470)

$$\times [\quad - \quad] = -$$

:

$$[\quad - \quad] = \times$$



:

xxx

xxx

xxx

-3

:

-

] =

x

[

المبحث الرابع- تطبيق التحليل الاستراتيجي في الشركة العامة للصناعات الصوفية

1964

:

(6 × 4)

(4 × 3) (3 5 × 2 5) (1 7 × 1)

(4 × 3) (3 5 × 2 5) (3 × 2) (4 × 1)

:

(1)

2002 -2001

2002	2001		
3500 000	3750 000	²	
1150 000	1000 000	²	
2900 000	3000 000		
39	40		
15000	16 200	² /	

:



:

$$\begin{array}{r} 2\,430\,000 + \\ (378\,000 +) \end{array} \quad -$$

$$2025\,000 +$$

:

-2

$$1\,380\,000 - = 1\,150\,000 \times [16\,200 - 15\,000] =$$

:

-

$$207\,000 + = 3\,450\,000 \times [0.840 - 0.900] =$$

$$1575\,500 + = 3750\,000 \times [2.560 - 2.610] =$$

$$= 40 \times [60\,000 - 60\,000] =$$

$$364\,500 +$$

$$1380\,000 -$$

$$(364\,500+)$$

-

$$1744\,500 -$$

-3

$$495\,000 - = 0.900 \times [3450\,000 - 2900\,000] =$$

-

$$652\,500 - = 2\,610 \times [3750\,000 - 3500\,000] =$$

-

$$60\,000 - = 60\,000 \times [40 - 39] =$$

-

$$1207\,500 -$$

:(4)



(4)

2003 - 2002

2003				2002	
17 250 000		1380 000 -	2430 000 +	16 200 000	-
2 610 000	495 000 -	207 000 +	378 000 +	2520 000	
9 135 000	652 500 -	157 500 +		9630 000	
<u>2 340 000</u> (140 85 000)	<u>60 000 -</u> (1207 500 -)	<u> </u> (364 500 +)	<u> </u> (378 000 +)	<u>2400 000</u> (14 550 000)	
316 5000	1207 500 +	1744 500 -	2052 000 +	1650 000	

2430 000
1380 000
2003
:

()
()
.2002

-1

-2

378 000
364 500
1207 500
.2002
2003

1515 000
2003
:

-3

2052 000
1744 500
1207 500

1515 000 ()



الاستنتاجات والتوصيات

أولاً- الاستنتاجات

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ثانياً- التوصيات

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المصادر

- 1
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- ".2000
- :
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