

## تحليل ربحية الزبون

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### المقدمة

(Customer driven)

(Prosper)

(Sizably)

(Segments Profitability)

### مشكلة البحث

وتتلخص مشكلة البحث فيما يأتي:  
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## اهداف البحث

-1

-2

-3

-4

## فرضية البحث

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) -2

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## منهج البحث:

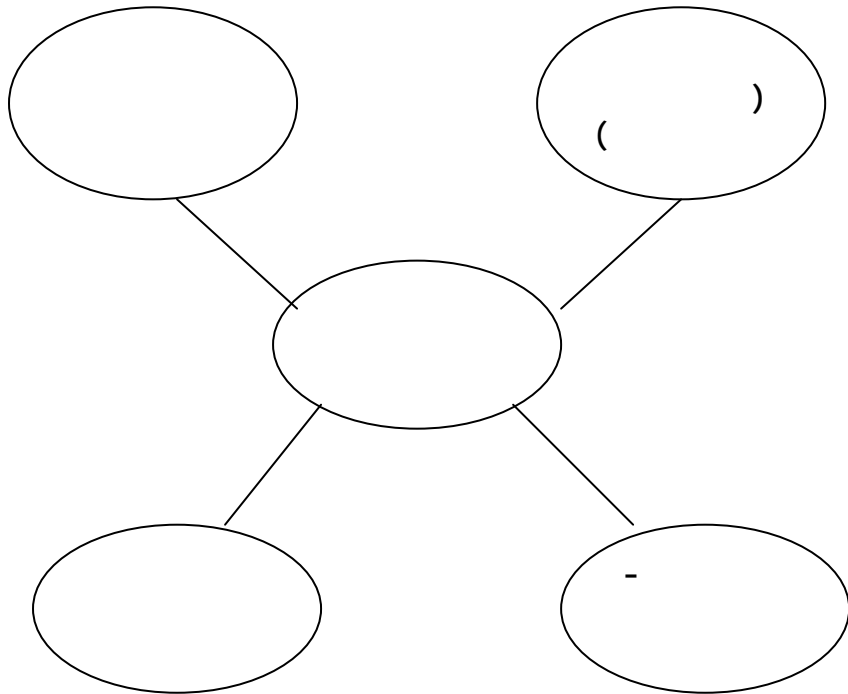
**المبحث الاول ( مفهوم قياس وتحليل ربحية الزبون )**

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( 2002 :612 )

(Matz and usry, 1980: 664)

(1)



Horngern and foster and Datar, Cost Accounting ; Amanagerial Emphasis? 6<sup>th</sup> ed, 2000; p8.

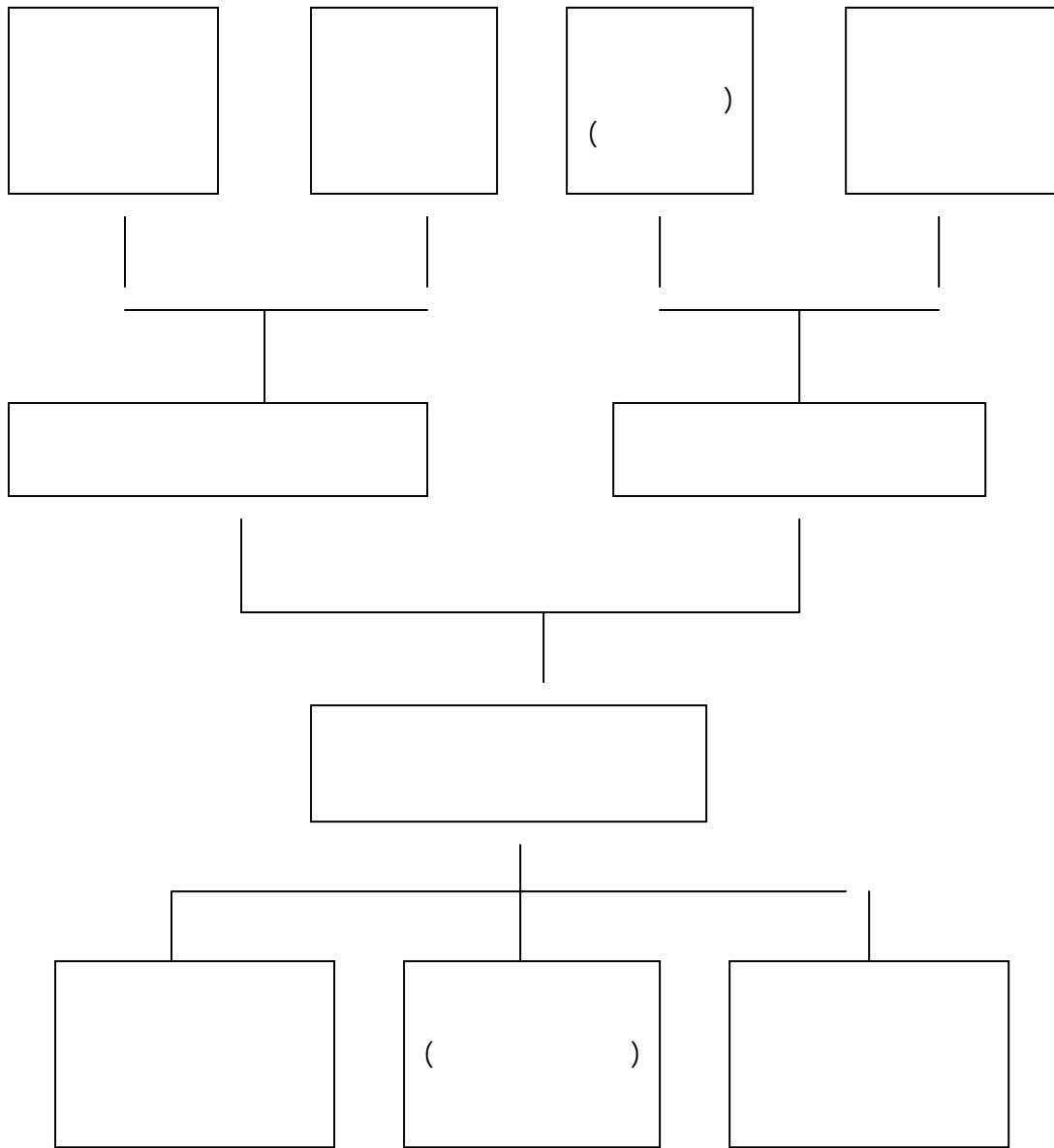
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(Kaplan, 2001, Article )

.(Andon and et.al, Article; 2002) :

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(2)



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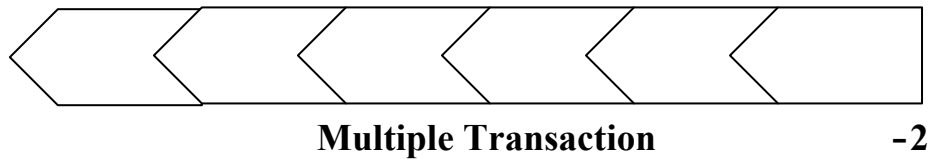
( 612 :2002 )  
**Customer Profitability analysis**

(Newry, 2002: Arlical)

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(Foster and et.al, 1996: Article)  
**Entire value chain -1**

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 (3)



**Multiple Produats -3**

**Customer - Specific -4**



**Customer Cost analysis -2**

(Horngern, 2000: 583)  
:(612 :2002 )

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**Customer Cost hierarchy  
cost pools**

(Horngern, 2000: 584) (ABC)

(Horngern)

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-1

(Customer output- unit level costs)

-2

(Customer backh- level costs)

(deliveries)

-

-3

(Customer Sustaining Costs)

-4

(Distribution- Channel Costs)







( )

	( )	
	150000	
	120000	
	3000	
	30	
	450000	( )

:

60000	70000	800000	1000000	
900	900	900	900	( )
900	825	885	840	
10	15	25	30	
3	4	5	6	
15	20	30	60	
6	20	12	5	
-	2	-	1	

:

(1)

(1)

1737000	54000	63000	720000	900000	
77250	-	5250	12000	60000	-
1659750	54000	57750	708000	840000	
1447500	45000	52500	600000	750000	-
2122500	9000	5250	108000	90000	=
12000	1500	2250	3750	4500	
2160	360	480	600	720	
3450	270	1200	1080	900	
57900	1800	2100	24000	30000	
1350	-	900	-	450	
76860	3930	6930	29430	36570	
135390	5070	1680	78570	53430	





**الاستنتاجات والتوصيات**

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## فهرست المصادر

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- 2- Hornggren, Charles T& Others, cost Accounting Amanagerial Emphasis, Hall International, INC, 6<sup>th</sup> , 2000
- 3- Adolph Matz & Milton F. Usry, Cost Accounting: Planning and control, Eight Edition, 1984.
- 4- Robert S.Kaplan, Customer Profitability Measurement and Management, Articl Harvard Business School, May 2001.
- 5- Foster, George, Gupta, Customer Profitability Analysis: Challenges and New Direction, Journal of Cost Management, spring, 1996.
- 6- Newry Corp, Introduction to customer Profitability Analysis, copyright 2002.
- 7- Paul Andon & Other ,calculating the Economic Value of Customer to an Organisation Articles of Merit 2002.
- 8- Ronald W. Hilton, Managerial Accounting, Irwin Mc Graw- Hill, 1999.