

البعد الأخلاقي للمحاسبين الإداريين وأثره في تحسين ونمو إمكانات الموظفين في الوحدة الاقتصادية

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1. المقدمة⁽¹⁾

2(IMA)

2. أهمية البحث

(1) " National Association of Cost Accountants 1919
(2) " : (NACA) National Association of Cost Accountants 1919
IMA 1992-1991 (NAA) Association of Accountants

3. هدف البحث

4. فرضية البحث

5. وصف عينة البحث والاساليب الاحصائية المستخدمة

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	6. البعد الأخلاقي من منظور فلسفي	
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“(McMenamin, 1999, p.63) ”

principles

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(1999, p.12) Trevino & Nelson

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standards

norms

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7. البعد الأخلاقي والمحاسبة الادارية

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(McWatters et al., 2001, p.42)

(Atrill, 2000, p.9)

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(Sanderson & Varner, 1984, p.30)

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		1981 NAA	-
Boise	Groebner	Merz	

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.(NAA, 1983, P.68)

“Definition of 1A NAA
1B Management Accounting”
“Objectives of Management Accounting”

“Standards of Ethical 1C .(NAA Statement No.1B, 1982, p.59)
Conduct for Management Accountants”
:(NAA Statement No. 1C, 1983, pp.69-70)

Competence

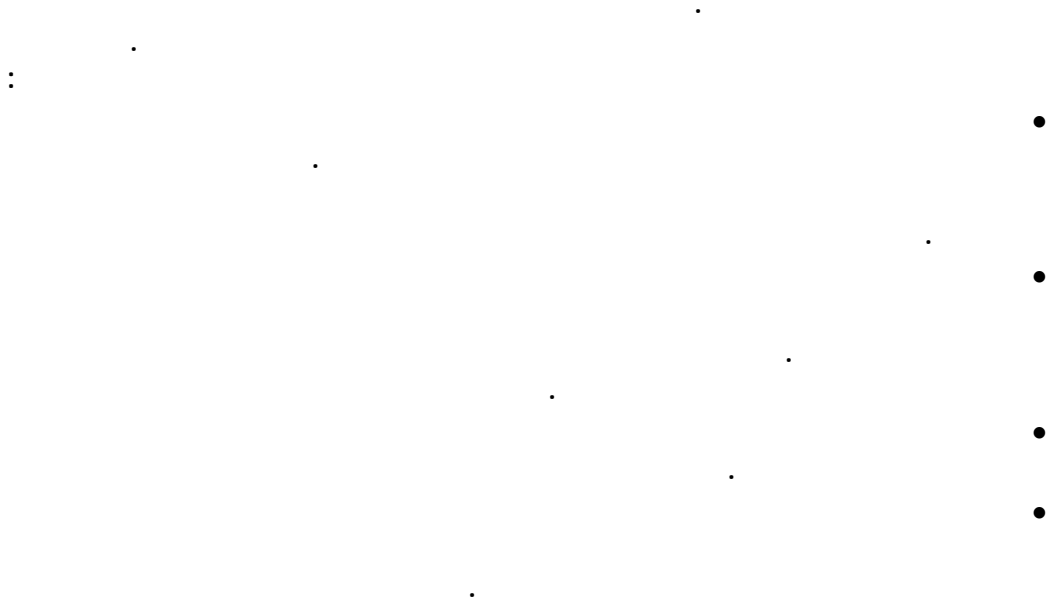
NAA

Confidentiality

Integrity

Objectivity

(NAA Statement No. IC, 1983, p.70)



(IMA)

(AICPA) (IIA)
IMA

IMA .(Maher, 1997, p.17)
(SMAC)
“certified management accountant”

.(McWatters et al., 2001, pp.25-26)

IMA AICPA

.(Horngern et al., 1996, p.303)

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.(Horngern et al., 1996, p.303)

1977

.(Sanderson & Varner, 1984, p.28)

.(Jackson & Sawyers, 2001, pp.16-17)

beliefs systems

.boundary systems

.(Atkinson et al., 2001, pp.21-23)

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.(Griseri, 1998, pp.164-165)

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18+4+3	4+3+2+1/5 1/6			
13+12+10+8 20+14+	8/4 2/5			
20+11	11/5			
18+14+13+6	6+5+4+3/4 10+9+8+7/5			
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.(McWatters et al., 2001, p.25)

Sanderson &)

.(Varner, 1984, p.29

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.(Griseri, 1998, p.165)

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(1998, p.166) Griseri

.(Maher, 1997, p.11)

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.(Kaplan & Norton, 1996b, p.64)

BSC .(Kaplan & Norton, 2000, p.175)

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Kaplan & Norton,)

.(1996c, pp.193-195

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	12-8		
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		19-14	
		26-20	

BSC

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χ^2

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(25.2) (27.6) (25.5) (23.5)

(2) (1)

(3)

χ^2						
	9.21	0.8	44.9	0.868	1.93	: 1
	9.21	15.2	49.8	0.730	1.47	: 1
	9.21	14.6	22.1	0.568	2.57	: 1
	9.21	10.4	29.5	0.629	2.13	: 1
	9.21	12.6	23.5	0.563	2.40	: 2
	9.21	9.8	31.8	0.774	2.43	: 2
	9.21	10.4	29.5	0.629	2.13	: 2
	9.21	9.8	26.0	0.615	2.37	: 2
	9.21	13.4	23.5	0.556	2.37	3
	9.21	10.4	25.5	0.629	2.47	4
	9.21	9.8	27.6	0.681	2.47	5
	9.21	11.4	25.2	0.630	2.50	6

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χ^2

χ^2

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χ^2						
	9.21	9.8	27.6	0.681	2.47	7

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(16.3) (27.6) (20.5) (16.3) (29.6) (22.1)

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1985 (107)

1995 (1)

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(5)

x^2						
	9.21	14.6	22.1	0.568	2.57	: 8
	9.21	10.4	29.6	0.730	2.47	: 8
	9.21	38.6	16.3	0.461	2.83	: 8
	9.21	20.6	20.5	0.547	2.67	: 8
	9.21	9.8	27.6	0.681	2.47	: 8
	9.21	38.6	16.3	0.461	2.83	: 8
	9.21	12.2	31.3	0.615	1.97	: 9
	9.21	10.4	25.5	0.629	2.47	: 9
	9.21	9.8	31.8	0.774	2.43	: 9
	9.21	12.6	52.4	0.995	1.90	: 9
	9.21	25.4	52.6	0.718	1.37	: 9
	9.21	25.8	22.1	0.596	2.70	: 10
	9.21	13.4	22.6	0.571	2.53	: 10
	9.21	10.4	25.5	0.629	2.47	: 10
	9.21	12.8	24.8	0.629	2.53	11
	9.21	12.2	52.2	0.817	1.57	12

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(11)

(12)

x^2

x^2

(24.8)

(52.2)

(13)

(6)

x^2

x^2

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x^2						
	9.21	14.6	25.4	0.568	2.23	13

(7)

(7)

x^2						
	9.21	11.4	27.3	0.682	2.50	14
	9.21	18.2	23.0	0.521	2.27	15
	9.21	7.4	50.7	0.844	1.67	16
	9.21	13.4	39.0	0.571	1.47	17
	9.21	11.4	25.2	0.630	2.50	18
	9.21	0.8	38.0	0.785	2.07	19

(14)

(15)

x^2 x^2 (16)

(50.7)

x^2 (17)

(39)

x^2

(18)

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x^2 (19)

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(13.4) (8) (20) 1

X ²						
	9.21	13.3	13.4	0.379	2.83	22
	9.21	18.6	28.8	0.548	1.90	23
	9.21	10.4	25.5	0.629	2.47	24
	9.21	10.4	29.6	0.730	2.47	25
	9.21	12.8	24.8	0.629	2.53	26
	9.21	16.1	25.3	0.691	2.73	27
	9.21	16.1	25.3	0.691	2.73	: 28
	9.21	0.6	39.4	0.788	2.00	: 28
	9.21	0.6	39.4	0.788	2.00	: 28

X² (21) (22) (25.5) (28.8) (23) (24.8) X² (24) (29.6) (25) (28) (25.3) (-26)

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		.1991 (14)					<u> </u> -2
		.2004/1/27	55				<u> </u> -3
	.2004/5/10	(55)	(4)	(7)	"		<u> </u> -4
(1)							<u> </u> -5
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(1)

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1983		-
1991	(14)	-
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