

الحاسبة الإدارية الشاملة
حقيقة التطور في ظل التقدم العلمي ومفهوم الذكاء الاصطناعي

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مقدمة^(*)

.Relevance Lost

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2008

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(^(*)



منهجية البحث

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Globalization (1)

(ornhof:1998:p.106) .

(Albrecht and Sack: 2005:p.5)

:

-:Deregulation ()

(WTO)

(UE)

(NAFTA)

(Hilton: 1999:p.13) .



Global Competition

()

(16 :2000:) .

(Zimmerman: 2000:p.658) .

Technology

1000 (1)

%43	
%29	
%21	
%17	
%13	/
%11	
%9	
%7	
%5	

Source: Barfield (et, al): 2003:p.9

Service industries

(2)

(Hilton: 1999:p.13).

Artificial Intelligence (AI)

(3)

(weak AI)

(strong AI)



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(: (1993:14)

Information Technology (IT) ()
(2004:p.1)AICPA

(2006:p.5)IFAC

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IT

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(Skidmore: 2002:p.3)

Expert Systems ()

1970

(1989:p.9) Harold

(Murphy: 1994:p.1).



(Harold:1989:p.10) :

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

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Focus on customer

(1)

(14 :2000:) .

(1)

Key success factors

employee empowerment

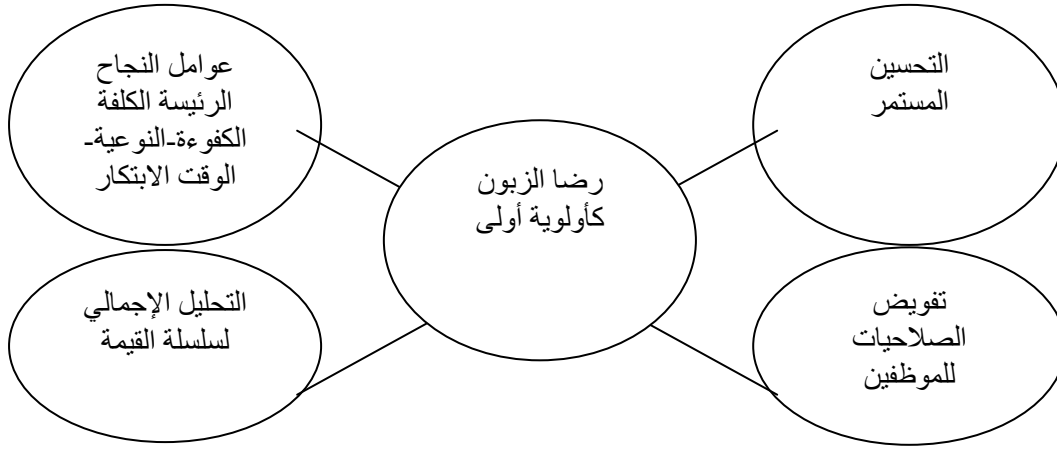
continuous improvement

Total value chain analysis.

(1 :2009:)



(1)

**Source: Drury: 2000:p.12****Short product life cycle**

(2)

(Johnson and Kaplan: 1991:p.p:217-218)**Life cycle costing product****(Blocher (et, al):1999:p.16):-**

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- (2)
- (3)
- (4)
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Advance Manufacturing Technology

(3)

(2000 16) .

Automation

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(Howell and Soucy: 1987:p.25) .

(Rayburn: 1996: p.10) .

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ABC

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(FMS)

(Inman: 2006: p.1) .

CIM

ICT

CIM

(Isa and Foong: 2005:p.37)



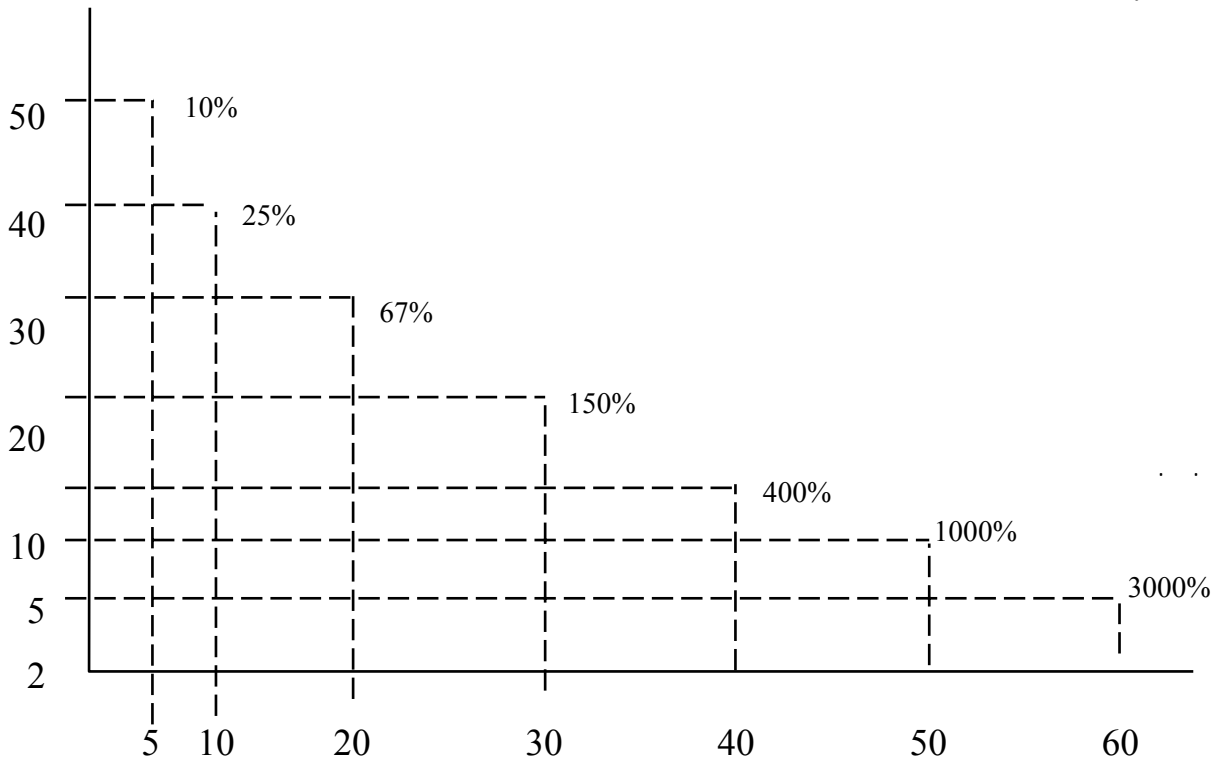
1986 Schonberger (WCM)

Jit

.TQM

(2)

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- 2
- 3



Source: Innes and Mitchell: 1995: p.117

1980 ABC

activities

ABC

ABC

Value Added versus No value Added

Activity
ABC



TQC Jit (4)

%100

(Johnson and Kaplan: 1991: p.212).

1980
(5)

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(Zimmerman: 2000:p.565-662) .
(BPR)

BPR



ثالثا- الإطار العام للمحاسبة الإدارية الشاملة

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NAA

MAP

1981

)

4A

1B

.

(NAA: 1981:p.p.58-59)

:

Identification

Measurement

Accumulation

Analysis

Preparation and interpretation

communication

(Mc Watters (et.al):2001:p.4)

) 1996

IMA

4000

.(1999

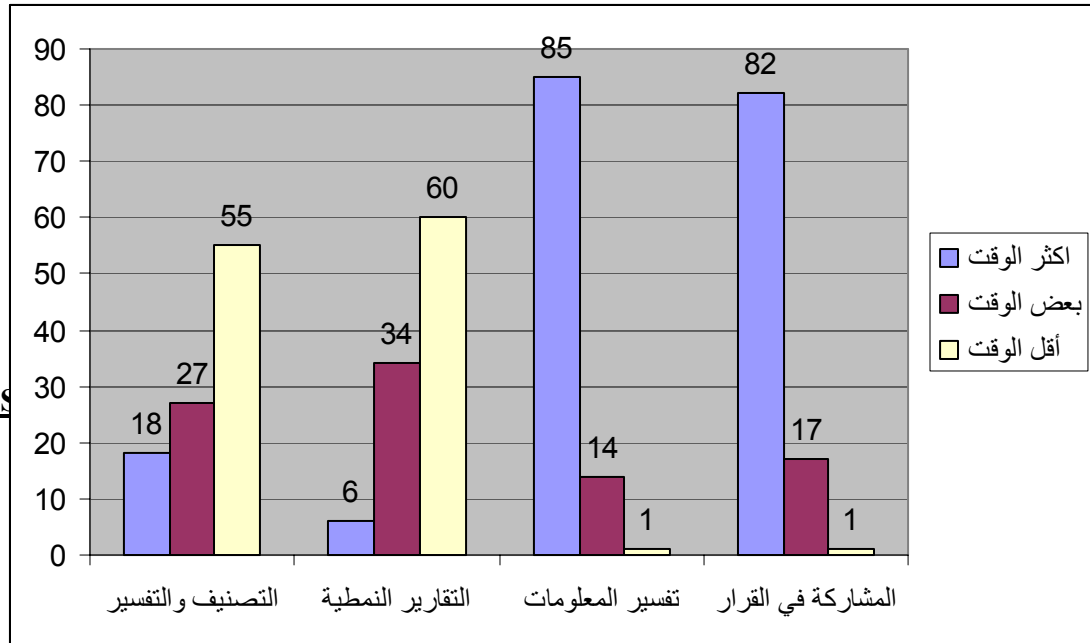


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Jackson and Sawyer: 2001:p.p.8

(3)

(3)



%80

Kaplan

Financial accounting Mentality

) ROI

FASB 13
ROI

SEC FASB

(Kaplan: 1984:p.96).



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1970

(Kaplan and Cooper:1998:p.P.1)

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(1)

()

(ABC)

(



(1) (Kaplan and Cooper:1998:p.p.9)

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(P.7)

.(Conceptually) ()

(Dressler:2002:p.p.18)

Managerial accounting

(MAM)

External Reporting

Integration

(Kaplan and Cooper:1998:p.p.8)

(EWS)

NAA

(NAA:1982:p.p.54)

NAA Smith (et., al): 1988:p.p.8

CPA

ID

NAA

(NAA:1986:p.P.1-4)

replacement value

(1977:p.p.185) Most

sub-set

IIS

(Rahman: 2007:p.7)



Hybrid Accounts

IIS
(Burns and Scapens:2000:p.P.2-5)
IT

(1996:p.p.2) Burns(et.al)

by product

خامسا- الجانب العملي للبحث

(%69.3)

(3.47)

.(%85)

(4.25)

(3)

(%60)

(3)

(3)

	%69.3	3.47	1	
	%85	4.25	2	
	%60	3	3	



حقيقة التطور في ظل التقدم العلمي ومفهوم الذكاء الاصطناعي

ثانياً- تحليل متغيرات بيئة الأعمال الخارجية

:

			-:	-1
			-:	-
.%86.8	(4.34)			-
4.53				-
				.%90.6
	(%84.25)	(4.21)		
(3.91)				.(%78.3)
			-:	-2
		(%79.1)	(3.95)	
			-:	-3
		(%67.6)	(3.23)	
			-:	-4
(3.83)				(%76.6)
	(4)	(%77.5)	(3.87)	

(4)

	.%86.8	4.34	() 1	
	.%90.6	4.53	() 1	
	.%84.25	4.21	2	
	.%78.3	3.91	3	
	.%79.1	3.95	4	
	.%67.6	3.23	5	
	.%76.6	3.83	6	
	.%77.5	3.87	7	



3.999 (5)
 (%45.512) (1.82)
 (%24.255) 0.970
 (%19.925) (0.797)

(5)

Initial Eigen values			
	%		
24.255	24.255	0.970	
34.563	10.308	0.412	
54.488	19.925	0.797	
%100	45.512	1.82	

ثالثاً- تحليل متغيرات بيئة الأعمال الداخلية

-:

-1

%83.4 (4.17)

(4.19)

.(%83.8)

-: -2

(3.89)

.(%77.8)

-: -3

(4.21)

.(%84.25)

)

.(%83)

(4.15)

(

(4.12)

ABc

.(%82.5)

.(%80)

(4)



				-
		(3.85)	(.77%)	
ABM				-
	(.85.9%)	(4.25)	ABc	-
(ABc)				-
		(3.57)	(.71.5%)	
	ABc			-
	(3.36)			
JIT				(.67%)
			-:	-4
				TQM
		(4)	(.80%)	
			-:	-5
	:			
	(.80%)	(4)		-
	(.82%)	(4.1)		-
	(.83.8%)	(4.19)		-
	(3.83)			
				(%76.5)
		(.6)	(%81.7)	(7.08)
	(4.995)			(7)
		(%64.442)	(3.222)	
(0.476)			(%14.428)	(0.721)
(%7.523)	(0.376)			(%9.590)



(6)

	%83.4	4.17	()1	*
	%83.8	4.19	()1	*
	%77.8	3.89	2	*
	%84.25	4.21	3	*
	%83	4.15	4	*
	%82.5	4.12	5	ABC *
	%80	4	6	*
	%77	3.85	7	*
	%85.9	4.25	8	ABC ABM *
	%71.5	3.57	9	ABC *
	%67	3.36	10	ABC *
	%80	4	11	*
				*
	%80	4	()12	
	%82	4.1	()12	
	%83.8	4.19	()12	
	%76.5	3.83	13	
	%81.7	7.08	14	

(7)

Initial Eigen values			
	%		
%14.428	%14.428	0.721	
%18.445	%4.017	0.201	
%82.887	%64.442	3.222	
%90.41	%7.523	0.376	
%100	9.590	0.475	

تحليل العلاقة بين نشوء تقنيات حديثة للمحاسبة الإدارية وبيئة الأعمال.



(0.719) R
 (48.188) (F) (8)
 (F) (4) (F) (0.05) (45.1)
 (F)

(8)

F	F				
4	48.188	23.589	1	23.589	
		0.490	45	22.028	
			46	45.617	

(0.735)
 (52.887) (F) (9)
 (F) (4) (F) (0.05) (45.1)
 (F)

(9)

F	F				
4	52.887	10.231	1	10.331	
		.193	45	8.705	
			46	18.936	



الاستنتاجات والتوصيات

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المصادر

- (1)
- .2009
- .2000
- (2)
- (3)
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