

اثر وظائف المحاسبة الادارية في ممارسات الادارتين العليا والوسطى بالوحدة الاقتصادية ”دراسة تطبيقية على الشركات المساهمة“

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Abstract

Strategy Describes How an Organization Matches its own Capabilities With Opportunities in Environment , in Order to Accomplish its Overall Objectives , So That The Organization is Considering Responding to Challenges by Adopting one or More of Strategies, Like Differentiating its Product, or Achieving Cost Leadership.

The Key Role of Management Accountant is to Evaluate The Successful it Has Been in Implementing Organization Strategy.

This Research Target to Explain The Key Role of Management Accountant in Evaluate of Organization Strategy. by Strategic Analysis of Operating Income From Specific Sources Such as Cost Savings and Growth in Stead of Emphasizing Only The Aggregate Change in Operating Income.

The Problem of This Research is The Key Question , How Does Management Accountant Isolate Operating Income From Specific Sources ? and How Explain The Strategy Effect on Change of Operating Income ?.

The Research Component of Four Chapters, The First, Which is Contented of What is Strategy and The Second Focused on Strategic Analysis of Operating Income, The Third Focus on Analysis of Strategic Effect on Operating Income, The Last Focus on The Conclusions and Recommendations.



مقدمة

المبحث الأول - مفهوم الاستراتيجية

What is Strategy

- (12 : 2000)
- :"
- :"
- :"
- :" (Glueck and Jauch, 1984: 81)
- :"
- :" (Pearcel and Robisen, 1988: 607)
- :"
- :" (Daft , 1992 : 16)
- :"
- :" (Horngren, 2000: 452)
- :"
- :" (Mintzbereg , 1987 : 11)
- (Five Psstrategy)
- :"
1. Plan -
 2. Partten -
 3. Position -
 4. Poly -
 5. Perspeptive -



(1990 : 46)

- (Straategic Choices) -
- : (Horngren , 2000 : 461)
- .1 : (Competitors)
- .2 : (Potential Entrants)
- (Learning Curve)
(Lower Cost)
- .3 : (Equivalent Products)
- .4 : (Bargaining Power of Customers)
- .5 : (Bargaining Power of Suppliers)
- (Horngren , 2000 : 462)
- (1998 : 25)
- (Tosi and et. Al. , 1990 : 23)



:
:(Product Differentiation Strategy)

(Horngron , 2000 : 462)

(1990 :43)

:(Cost Leadership Strategy)
(Horngron , 2000 462)

(1990 :33)

:(Concentrating Strategy)

(1989 :187)

(Porter)

" (Glueek , 1982 : 209)

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المبحث الثاني- التحليل الاستراتيجي للدخل التشغيلي

(Balanced Score Card)

(Horngren k 2000 : 472)
(Growth Component)

(Revenue Effect of Growth) .1

(Horngren , 2000 : 473) :

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(F-Favorable)

× (

(U-Unforable)



المبحث الثالث- أثر الاستراتيجية على الدخل التشغيلي لعينة البحث

2000 - 1999

2000 - 1999

	2000	1999	
	1319000	1083000	
/	330	350	
	131000	169000	
/	177	90	
	1100000	1150000	
	180400000	174800000	()
/	65	70	()
	23400000	26200000	
	4600000	5200000	

2000 1999

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2000 - 1999

	2000	1999	
F 56150000	435270000	379120000	() 1083000 × 350 1319000 × 350
U 7197000	23187000	15210000	:
U 5600000	180400000	174800000	() 169000 × 90 131000 × 177
F 1800000	23400000	25200000	1150000 × 152 1100000 × 164
F 600000	4600000	5200000	70 × 360000 56 × 360000
F 11177000	231587000	220410000	
F 44973000	203683000	158710000	



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: 2000 1999

$$U 17903643 = 205789 \times (90 - 177) =$$

$$U 13800000 = 1150000 \times (152 - 164) =$$

1999 2000

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U 26380000

U 17903643

U 13800000

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 U 58083643

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$$F 13277653 = 177 \times (205789 - 131000) =$$

$$F 8200000 = 164 \times (1150000 - 1100000) =$$

$$F 1800000 = 360000 \times (70 - 65) =$$

$$F 600000 = 200000 \times (26 - 23) =$$

 F 2383653



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2000	200	2000	2000	1999	
435270000	---	U 26380000	F 82530000	379120000	
231587000	F 23837653	U 31703643	U 3311010	220410000	
203683000	F 23837653	U 5808643	F 79218990	158710000	

F 44 973 000

(1)

المبحث الرابع- الاستنتاجات والتوصيات

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1999 2000

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ثبت المراجع

- " (2000) .1
- " (1990) .2
- " (1989) .3
- " (1998) .4

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