

**دور التكاليف الملائمة في ترشيد القرارات التشغيلية دراسة تطبيقية في شركة الفرات
العامّة للصناعات الكيماوية**

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Cost

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(Pandey, :)

:Sacrifice

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:Money value

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:Stated objective

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(Pandey, :)

(Hilton, :)

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Direct cost -

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:Indirect cost -

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(Hilton, :)

Controllable and uncontrollable cost _____ -

Variable cost & Fixed cost -

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)	Relevant cost	(Sunk	
		<u>:Relevant cost</u> -	
		:	
	<u>:Future cost</u>	-	
	:	-	
	:	-	
	avoidable costs	-	
(moscove & wright ,	:)	
	(Kaplan, Atkinson,	:)
	operation costs	-	
	(horngren , eth ,	:)
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horngren ,)	unavoidable costs	-	
	(ray burn, :)	(eth , :
	sunk costs	-	
	(moscove & wright ,	:)

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(Wilkinson, :)

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(Moorbead&griffin, :)

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(Mondy & Permeaux, :)

(Robbins&Coulter, :)

(Moorbead&griffin, :)

(Robbins & Coulter, :)

(Edmonds, et. :)

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