

بسم الله الرحمن الرحيم



مقومات تطبيق محاسبة المسؤولية في الشركات الصناعية في قطاع غزة ()

:

بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ

﴿ وَأَنْزَلَ اللَّهُ عَلَيْكَ الْكِتَابَ وَالْحِكْمَةَ وَعَلَّمَكَ مَا لَمْ تَكُن تَعْلَمُ وَكَانَ فَضْلُ اللَّهِ عَلَيْكَ عَظِيمًا ﴾

(113) :

(75)

(60)

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Abstract

Study aimed to identify potential application of accounting responsibility in the industrial companies in the Gaza Strip and to identify the obstacles that block the application, and indicate the benefits to the company due to its application of accounting responsibility, as it deals with the study of industrial companies in the Gaza Strip. and had taken a sample of companies (75), and to achieve the objectives of the study researcher using descriptive analytical approach, and to formulate a set of hypotheses to be tested, as the researcher collects raw data by identifying scientific Court has been designed and developed based on references and previous studies, and resolution had included seven specific areas viable application of the accounting responsibility, and has been distributed to a sample study, and recovered them (60) Identification.

- And the study had a range of results from the most important are:

The industrial companies have a clear organizational structure, but it had no written policies for the application of accounting responsibility, as well as industrial companies rely on decentralized governance, and the application of the system of planning budgets and the standard costs, but does not involve the company's personnel in preparation, They also prepare comparisons between performance between planned and actual performance to identify and hold accountable those responsible deviations based upon, and that the proportion of industrial companies use reporting system, and they follow a system of incentives for workers, but they do not adopt a "united" in the granting of the centers, any large industrial companies have the most potential application of the accounting liability.

- The study also exited a number of recommendations most important of which are:

To be taken to improve the organizational structure of companies in line with the objectives of the company, and that the company employs clear evidence and written evidence, and to work harder to explain the relations between the positions of responsibility and coordination among themselves constantly, as the researcher recommends that there should establish and scientific bases in determining the standard costs, planning budgets in line with the nature of the work and objectives of the company, and that is to standardize the format of the performance reports, which makes it easy to senior management decision at the appropriate time, and work to improve the system of incentives approach companies, and to be effective "and just"

and interested in the humanitarian aspects that are linked to performance incentives investigator system.

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المحتويات

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الفصل الأول الإطار العام للدراسة

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الفصل الثاني مفهوم محاسبة المسؤولية وأهميتها

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67	()	(1)
68)	(2) (
69)	(3) (
70)	(4) (
71)	(5) (
72	()	(6)
73	()	(7)
74		(8)
75	()	(9)
75	()	(10)
76	(1-Sample Kolmogorov-Smirnov test)	(11)
77		(12)
77		(13)
78		(14)
78		(15)
79		(16)
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82		(22)
84		(23)
85	()	(24)
87	()	(25)
89	()	(26)
91	()	(27)
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97	(One Way ANOVA) ()	(31)
99	(One Way ANOVA) ()	(32)

قائمة الأشكال

34	(1)
40	(2)
43	(3)
45	(4)
48	(5)

قائمة الملاحق

	(1)
()	(2)
	(3)

مكتبة

Management Accounting

Decentralization

Responsibility Center

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.(247 2003

1952 John A. Higgins

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(413 1996

" : (327 2004)

.(136 1993) "

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مُقَدِّمَةٌ

(2004 325).

(2002 337).

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(239).

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عَلَيْهِ
وَسَلَّمَ

.(406 2002)

"

2004) "

.(327

1998)

:(103-102

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-3



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.(136 1993

" : ◆

.(263 2004) "

" : ◆

.(324 2003) "

" : ◆

.(13 1983)

" : ◆

.(413 2002) "

() " : Horngren ◆

.(Horngren ,2005,p958) " ()

" :

:(137 1993)



-248 2003)

:(255

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(8

:(23 1999)



(1

(2

(3

(4

:(325-324 2003)



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■ شروط تطبيق نظام محاسبة المسؤولية

(1998 107-118):

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1993)

:(138



:(29-28 1971)





:(19-18 2005)

(1

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:(264-263 2004)

(1

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(4

(5

(6

:(406 2002)

(1

(2

(3

(4



(24 1999)



2005)

" :

(20

1993) "

(437

:(376 2002)

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(5

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.(25 1999

1993)

:(428



:(101 1998)

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(28 1999)

:(326 2003)

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:(136-135 1983)

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.(136-135 1983)



(83 1997)

"

.(406-405 2002) "



:(84-83 1997)

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:(410 2002)



:(326 2004)



2002)

:(273





" (358 2006)

"

.(411 2002)



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- (3

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.2006/11/11

.(335 2003)

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2002)

(40 2005) "

:(190

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(70 1971)

:(429 1993)

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:(102 1998)



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:(324-323 2003)

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:(81-80 1971)





أولاً: التنظيم الإداري للشركة

(2002 407) .



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(1971 124) .

:(34-33 2005)

: (1

: (2

: (3

1999)

:(35

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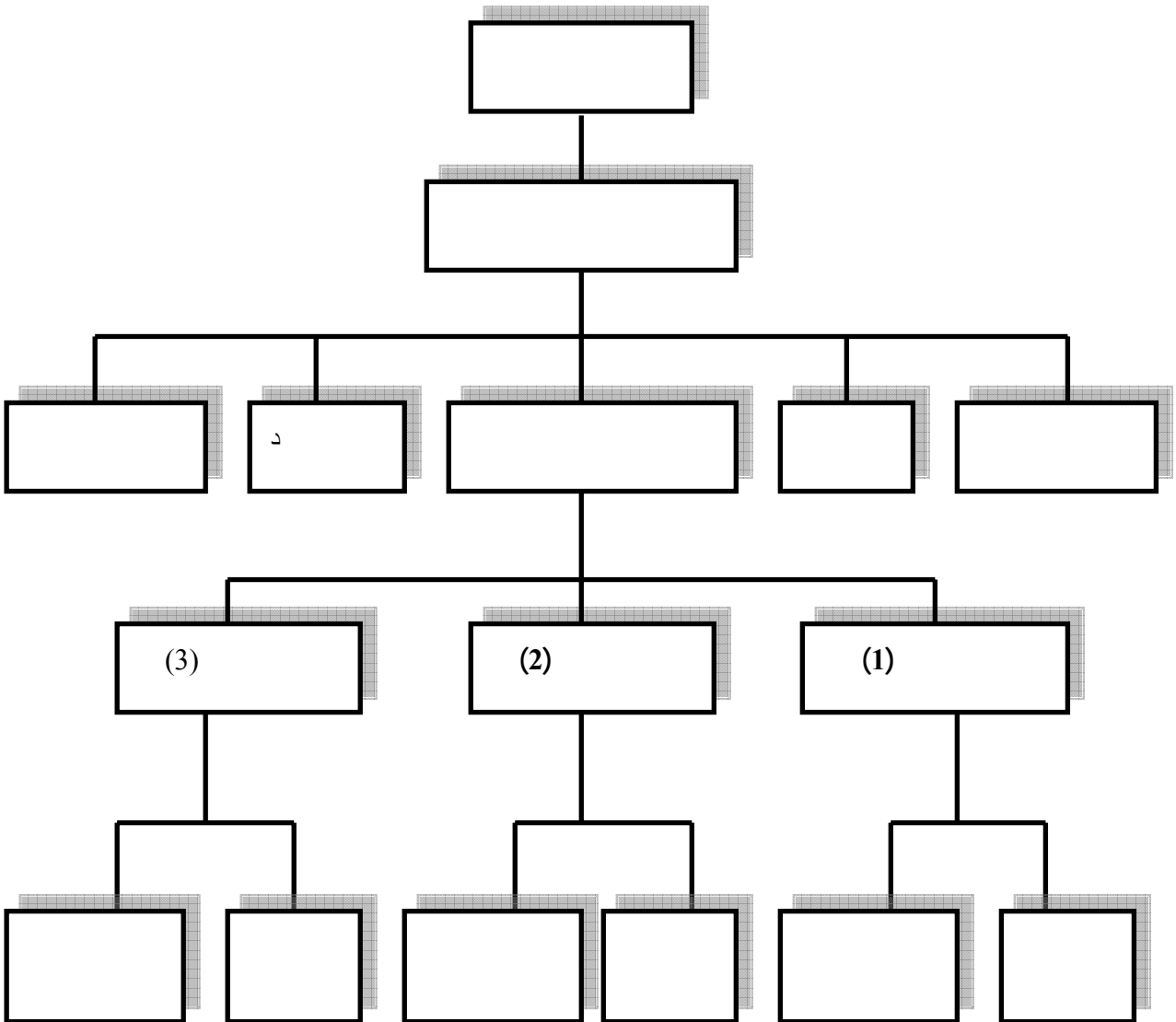
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.(34 2005)

(1)

.(17 2002)

(1)



17 2002 :



2002)

.(32



2005)

.(32

"

"



:(134 1971)

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ثانياً: تحديد مراكز المسؤولية بالمستويات الإدارية المختلفة

◊
:" *

(1983 36)

" : Horngren *

" (Horngren, 2005,p958)

" : *

(Horngren and Sundem,2005,p384)

(1998 107):





(2007/5 <http://www.maaw.info>)

(411 2002)

1997)

:(87

: ■

(409 2002)

(332 2004)

(88-87 1997)

.(409 2002)

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" : (39 1983)
"

2004)

: (334

.(88 1997)

2002)

(377

:(410 2002)

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: ■

(378 2002)

" :

"

.(411-410 2002)

: ■

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" : (105 1997

(37 2005) "

2003)

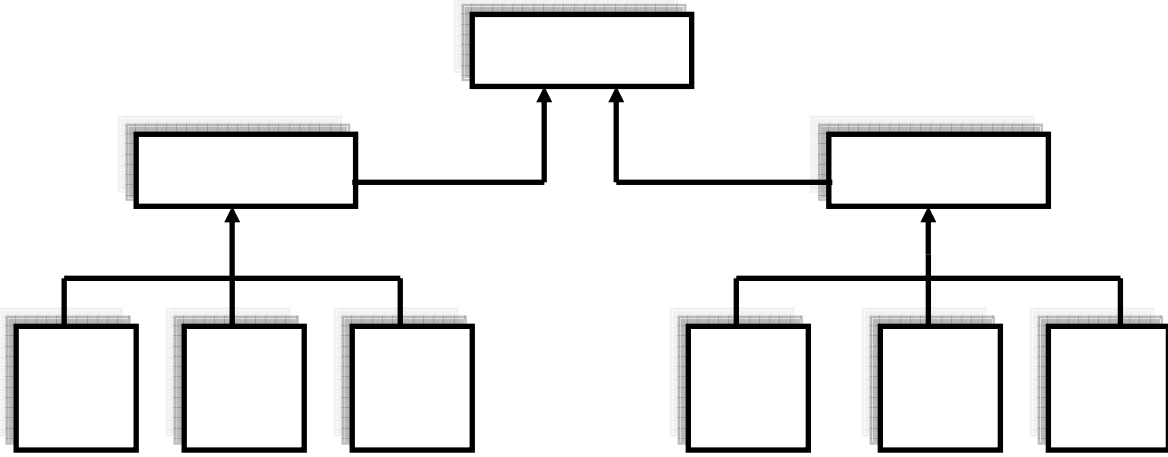
.(330

(88 1997)

" "

(411 2002)

(2)



107 1997 :

(2)



(1)

:(25 2005)

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1999)

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(Drury,1992,p476)

:(45 1999)

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(45 1999)

.(38 2005)

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ثالثاً: وجود أنظمة تخطيطية ومراقبة ومربط الأداء المخطط بمراكز المسؤولية



.(56 1983)

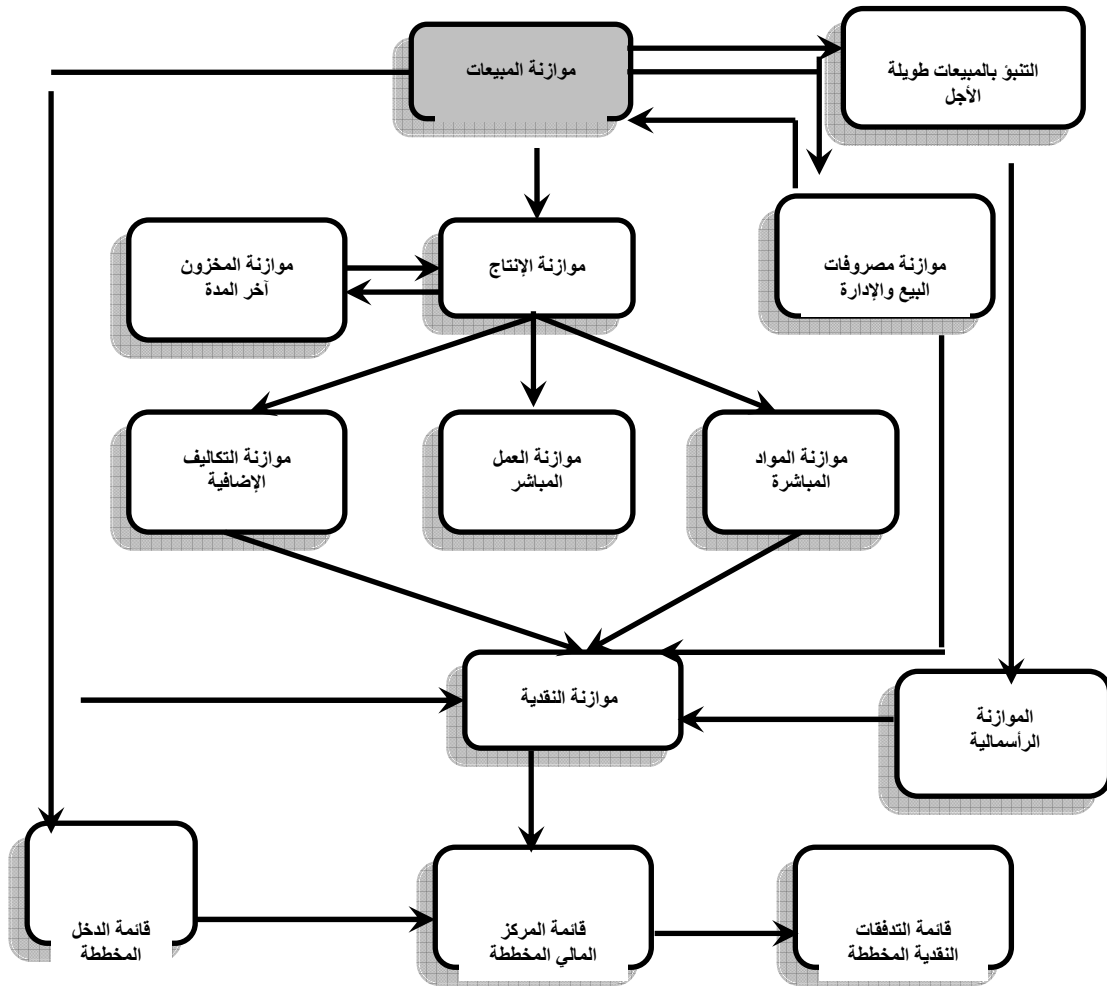


" : (39 2005)
)"

.(181 2006

(3)

(3)



424 2002 :

2002)

:(10

(1

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(4



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(17 2005

(40 2005)

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" : (226 1997
(40 2005) "

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(119 2002

.(31 2002)



:(40 2005) (491 2002)

(1

(2

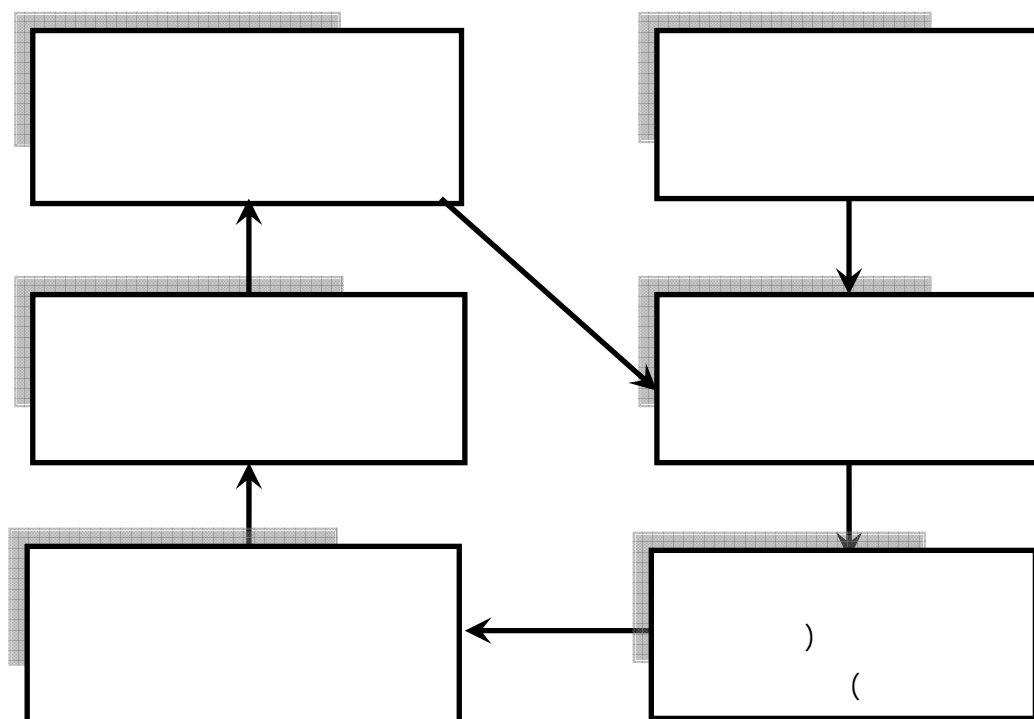
(3

(4

(44 1983)

(4)

(4)



44 2005 :



:

(1

.(491 2002)

(2

.(45 2005)



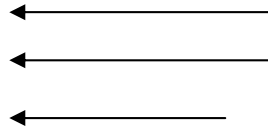
.(62-59 1983)

مربعاً: قياس الأداء الفعلي ومقارنته بالأداء المخطط لمركز المسؤولية

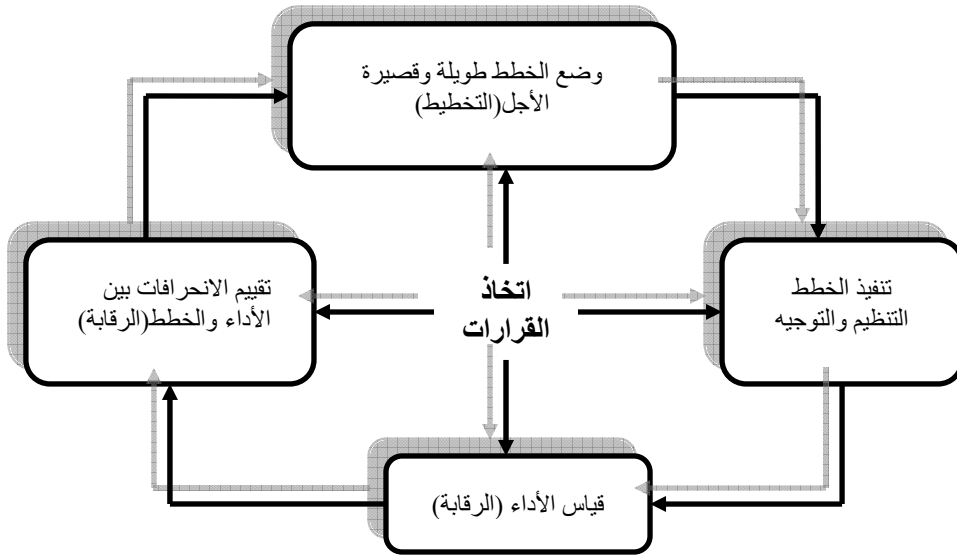
.(54 1999)

.(7 1992)

:(2007/6 http://mcgraw_hill/irwin)



(5)



15 2002 :



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(437 1993)

2005)

(24

(21 1983)

"
(322 2003)

"

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:(323 2003)

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- ◊
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:(11-10 1992)

- ◊
- *
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.(192 2003)



2004)



(265-264

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- : (2
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- : (4
- : (5



.(45 2005)



:(409 2002)

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:(415 2002)



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خامساً: تحليل الانحرافات بين الأداء الفعلي والأداء المخطط بمراكز المسؤولية وتحديد
المسؤولين عن حدوثها



(1983 74-75).



(1983 76):
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.(338 2003

()



:(63 1999)

(1

(2

(3

1983)

.(77

سادساً: وجود تقارير متكاملة طبقاً لمراكز المسؤولية يكفل متابعة الأداء



(49 2005)

(93 1983)

”：

”

(383 2002) ”

2003)

:(256-254

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(4

:(226-224 1997)

： (1

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:(328-314 1971



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(2003 254-255) .



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.2006/11/11

(2002 383) :



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.(

سابعاً: وجود نظام حوافز فعال



" :

"

.(255-252 2003)

" :

.(105 1983)



1971)

.(153



.(106-105 1983)



:(53 2005)

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تهنيد

(العشر والبعشر والعشرون  بحسب قوله تعالى)

(والقبائل والعشرون والعشرون  بحسب قوله تعالى)

(بحسب قوله تعالى )

(بحسب قوله تعالى)

بحسب قوله تعالى )

(والقبائل والعشرون والعشرون  )

:

(بحسب قوله تعالى )

(بحسب قوله تعالى - والقبائل بحسب قوله تعالى)

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(بحسب قوله تعالى)

:

:

(يَا أَيُّهَا الَّذِينَ آمَنُوا)

(يَا أَيُّهَا الَّذِينَ آمَنُوا) - يَا أَيُّهَا الَّذِينَ آمَنُوا :

(يَا أَيُّهَا)

(الَّذِينَ)

(آمَنُوا)

.(

(4

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وَالَّذِينَ آمَنُوا وَالَّذِينَ هُمْ يُرِيدُونَ . (يَا أَيُّهَا)

(وَالَّذِينَ هُمْ يُرِيدُونَ) : وَالَّذِينَ هُمْ يُرِيدُونَ :

(وَالَّذِينَ)

-

-

-

:

(يَا أَيُّهَا)

وَالْقَائِنُونَ

:

(الْحَمْدُ لِلَّهِ الْعَلِيِّ الْكَبِيرِ وَالْقَائِنُونَ - وَالْقَائِنُونَ)

وَالْقَائِنُونَ

:

(الْعَبِيدُونَ الْغَنِيَّةُ وَالْعَبِيدُونَ الْغَنِيَّةُ)

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وَالْعَبِيدُونَ

(وَالْقَائِنُونَ الْعَبِيدُونَ وَالْقَائِنُونَ الْعَبِيدُونَ)

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وَالْعَبِيدُونَ

(وَالْقَائِنُونَ وَالْقَائِنُونَ وَالْقَائِنُونَ)

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(Statistical Package for Social Science) SPSS

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(75)
(%80) (60)

. (59)

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1	2	3	4	5	

SPSS

- :
- 1
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 - .(1-Sample K-S)
 - One sample T test -6
 - One Way ANOVA -7

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 : (1
 (9)

.(1)

: (2

. :
 () (1
 r 0.05
 0.423 20 0.05 r

(1)

()

0.000	0.789		1
0.000	0.822		2
0.000	0.868		3
0.000	0.836		4
0.000	0.837		5
0.000	0.860		6
0.000	0.837		7
0.000	0.810		8

)

(2)

(

0.05

r

r

0.05

0.423

20

(2)

()

0.000	0.814		1
0.000	0.535		2
0.000	0.834		3
0.000	0.803		4
0.000	0.892		5
0.000	0.860		6
0.000	0.768		7
0.000	0.721		8
0.000	0.831		9
0.000	0.698		10
0.000	0.690		11
0.000	0.793		12
0.000	0.690		13

)

(3)

r

r

(

0.05

0.423

20

0.05

(3)
)
(

0.000	0.686		1
0.000	0.859		2
0.000	0.763		3
0.000	0.807		4
0.000	0.908		5
0.000	0.657		6
0.000	0.737		7
0.000	0.669		8
0.000	0.743		9
0.000	0.852		10
0.001	0.653		11
0.000	0.776		12

) (4)
(
r r 0.05
0.423 20 0.05

(4)

)

(

0.000	0.881		1
0.000	0.791		2
0.000	0.791		3
0.000	0.721		4
0.004	0.583		5
0.000	0.882		6
0.000	0.913		7
0.000	0.917		8
000.	0.910		9

)

(5)

(

0.05

r

r

0.05

0.423

20

(5)

()

0.000	0.752		1
0.000	0.867		2
0.000	0.844		3
0.000	0.865		4
0.000	0.868		5
0.000	0.913		6
0.000	0.860		7

)

(6)

(

0.05

r

r

0.05

0.423

20

(6)

()

0.000	0.694		1
0.006	0.569		2
0.000	0.846		3
0.000	0.897		4
0.000	0.874		5
0.000	0.798		6
0.000	0.875		7
0.000	0.885		8
0.000	0.752		9
0.000	0.819		10
0.000	0.809		11
0.000	0.854		12
0.000	0.873		13
0.000	0.699		14
0.000	0.775		15
0.000	0.709		16
0.000	0.723		17
0.000	0.915		18

0.001	0.647		19
0.015	0.513		20

() (7)

0.05

20

0.05

r

r

0.423

(7)

()

0.000	0.881		1
0.000	0.882		2
0.000	0.842		3
0.000	0.791		4

:

(126 1998)

(8)

.(0.05)

(8)

0.000	0.834	
0.000	0.918	
0.000	0.921	
0.000	0.920	
0.000	0.881	
0.000	0.817	
0.000	0.788	

Reliability



Split-Half Coefficient

(1

(9) :

(Spearman-Brown Coefficient)

$$\frac{r^2}{r+1} =$$

(9)

()

0.00	0.872922	0.7745	8	
0.000	0.921658	0.8547	13	
0.000	0.880743	0.7869	12	
0.000	0.973148	0.9477	9	
0.000	0.952221	0.9088	7	
0.000	0.970346	0.9424	20	
0.000	0.889691	0.8013	8	

Cronbach's Alpha

(2

%60

(151 2005)

(10)

(10)

()

0.9324	8	
0.9392	13	
0.9328	12	
0.9391	9	
0.9380	7	
0.9647	20	
0.9002	4	
0.9352	73	

(0.9352)

.(1)

((1- Sample K-S) -)

-

(11)

(sig. > 0.05) 0.05

.

(11)

(1-Sample Kolmogorov-Smirnov test)

	Z	
0.407	0.890	
0.584	0.776	
0.781	0.657	
0.787	0.654	
0.408	0.889	
0.196	1.078	
0.789	0.652	
0.952	0.518	

:

:

:

(1

%45.8

(12)

%16.9

(12)

2	28.8	17	
3	16.9	10	
1	45.8	27	
4	8.5	5	
	100.0	59	

: (2)

(13)

%13.6

%72.9

(13)

2	13.5	8	
1	72.9	43	
4	3.4	2	
3	8.5	5	
5	1.7	1	
	100.0	59	

: (3)

%64.4

(14)

%10.2

%1.7

(14)

3	10.2	6	
1	64.4	38	
4	1.7	1	
2	23.7	14	
	100.0	59	

: (4

(15)

%39

10

%32.2

10-6

(15)

2	28.8	17	5
1	39.0	23	10-6
4	13.6	8	15-11
3	18.6	11	16
	100.0	59	

: (5)
(16)

%59.3
%40.7 10-5
10

(16)

1	50.8	30	5
3	8.5	5	10-6
2	40.7	24	10
	100.0	59	

:
:
(1)
(17)

%1.7 %93.2
%5.1

(17)

1	93.2	55	
3	1.7	1	
2	5.1	3	
	100.0	59	

: (2)

(18)
%45.7 15 %42.4
15-5

(18)

4	11.9	7	5
2	25.4	15	10-5
3	20.3	12	15-11
1	42.4	25	15
	100.0	59	

: (3)

(19)
%13.6 %28.8
%11.9
%5.1 %6.8
%3.4
%27.1

(19)

1	28.8	17	
2	27.1	16	
3	13.5	8	
4	11.9	7	
5	6.8	4	
6	5.1	3	
7	3.4	2	
8	3.4	2	
	100.0	59	

: (4)

(20)

%25.4

%74.6

(20)

1	74.6	44	
2	25.4	15	
	100.0	59	

: (5)

(21)

%18.6

%57.6

%6.8

%16.9

(21)

1	57.6	34	
2	18.6	11	
3	16.9	10	
4	6.8	4	
	100.0	59	

: (6

(22)

%28.8 \$500,000 %55.9
%15.3 \$300,000-100,000
\$500,000-301,000
\$500.000

(22)

2	28.8	17	\$300,000-100,000
3	15.3	9	\$500,000-301,000
1	55.9	33	\$500,000
	100.0	59	

:

(One Sample T test)

T

(0.05)

(%60)

5/(5+4+3+2+1)

(3)

()

t

"58" 2.0 t

(% 60 0.05) "0.05"

t

"58" 2.0 t

(% 60 0.05) "0.05"

.0.05

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.

(7-1)

(23) T

3.73 ()

) 3.68 ()

) () 3.66 (

) 3.62 (

) 3.59 (

.3.49 (

%72.515 3.627

0.05 0.000

.

(23)

		t				
4	0.000	5.643	72.36	3.62		.1
2	0.000	7.549	73.67	3.68		.2
6	0.000	5.254	69.72	3.49		
5	0.000	5.698	71.80	3.59		.4
1	0.000	6.774	74.53	3.73		.5
3	0.000	6.694	73.13	3.66		.6
4	0.000	5.116	72.40	3.62		.7
	0.000	6.104	72.515	3.627		

:

:

(8-1)

.T

(6)

(24)

(%78.95)

(3.95)

(8)

(%66.90)

(3.34)

(4 3)

0.05

(3.62)

(%72.36)

(0.05)

(0.000)

(3)

(24)

()

3	0.000	6.703	77.29	3.86		1
2	0.000	7.845	78.31	3.92		2
7	0.104	1.651	65.26	3.26		3
8	0.414	0.823	62.76	3.14		4
4	0.000	5.127	74.83	3.74		5
1	0.000	6.978	78.95	3.95		6
5	0.000	4.536	72.76	3.64		7
6	0.014	2.536	66.90	3.34		8
	0.000	5.643	72.36	3.62		

2.0 0.05 (58) t

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(13-1)

.T

(8)

(25)

(3.93)

(%78.64)

(%70)

(3)

(3.50)

(3.68)

(%73.67)

(0.05)

(0.000)

(3)

(25)

()

		t				
3	0.000	6.420	76.95	3.85		1
8	0.000	3.895	71.03	3.55		2
10	0.001	3.580	70.00	3.50		3
9	0.000	4.105	70.34	3.52		4
8	0.000	4.303	71.03	3.55		5
6	0.000	4.779	71.93	3.60		6
5	0.000	5.020	72.76	3.64		7
1	0.000	8.246	78.64	3.93		8
2	0.000	8.833	77.97	3.90		9
7	0.000	4.996	71.86	3.59		10
2	0.000	8.215	77.93	3.90		11
8	0.000	4.471	71.03	3.55		12
4	0.000	5.520	74.58	3.73		13
	0.000	7.549	73.67	3.68		

2.0

0.05

(58)

t

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(12-1)

.T

(6)

(26)

(%74.48)

(3.72)

(3)

(3.29)

(%65.86)

(10)

0.05

(3.49)

(0.000)

(3)

(%69.72)

(0.05)

(26)

()

		μ				
8	0.004	2.972	68.28	3.41		1
7	0.003	3.142	68.62	3.43		2
10	0.034	2.175	65.86	3.29		3
4	0.000	4.271	70.34	3.52		4
6	0.001	3.633	68.97	3.45		5
1	0.000	6.980	74.48	3.72		6
4	0.000	4.186	70.34	3.52		7
3	0.000	5.638	72.07	3.60		8
2	0.000	5.425	72.63	3.63		9
12	0.051	1.989	65.52	3.28		10
5	0.000	3.977	70.18	3.51		11
9	0.017	2.459	67.02	3.35		12
	0.000	5.254	69.72	3.49		

2.0

0.05

(58)

t

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(9-1)

.T

(5)

(27)

(3.68)

(%73.68)

(9 2)

(2)

(%69.66)

(3.48)

.(9)

(%69.64)

(3.59)

(0.000)

(3)

(%71.80)

(0.05)

(27)

()

		+				
4	0.000	4.700	72.41	3.62		1
7	0.001	3.512	69.66	3.48		2
5	0.000	4.226	71.58	3.58		3
6	0.001	3.469	70.00	3.50		4
1	0.000	5.344	73.68	3.68		5
4	0.000	4.700	72.41	3.62		6
3	0.000	4.688	72.73	3.64		7
2	0.000	5.190	73.33	3.67		8
7	0.001	3.455	69.64	3.48		9
	0.000	5.698	71.80	3.59		

2.0 0.05 (58) t

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(7-1)

.T

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(28)

(%78.97)

(3.95)

(1)

(3.39)

.(%67.72)

(3.73)

(0.000)

(3)

(%74.53)

(0.05)

(28)

()

		←				
7	0.009	2.694	67.72	3.39		1
6	0.000	4.027	71.23	3.56		2
5	0.000	4.686	71.93	3.60		3
4	0.000	6.571	75.52	3.78		4
2	0.000	7.592	78.62	3.93		5
1	0.000	8.531	78.97	3.95		6
3	0.000	6.500	77.54	3.88		7
	0.000	6.774	74.53	3.73		

2.0

0.05

(58)

t

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(20-1)

.T

(1)

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(%80)

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(16)

(3.39)

(%67.86)

(20)

0.05

(3.66)

(%73.13)

(0.000)

(3)

(0.05)

(29)

()

		+				
1	0.000	7.990	80.00	4.00		1
5	0.000	6.181	75.52	3.78		2
14	0.000	3.832	70.53	3.53		3

		↑				
10	0.000	5.004	73.33	3.67		4
15	0.001	3.582	70.00	3.50		5
16	0.000	3.777	69.47	3.47		6
7	0.000	5.787	74.55	3.73		7
11	0.000	5.058	73.21	3.66		8
2	0.000	7.201	77.86	3.89		9
8	0.000	5.975	73.93	3.70		10
13	0.000	4.442	71.07	3.55		11
4	0.000	6.117	76.00	3.80		12
6	0.000	5.890	75.27	3.76		13
9	0.000	4.853	73.57	3.68		14
9	0.000	4.853	73.57	3.68		15
17	0.003	3.103	67.86	3.39		16
7	0.000	6.058	74.64	3.73		17
12	0.000	4.886	71.27	3.56		18
3	0.000	7.631	77.14	3.86		19
18	0.147	1.472	64.00	3.20		20
	0.000	6.694	73.13	3.66		

2.0 0.05 (58) t

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(4-1)

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(%76.55)

(3.83)

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(3.41)

.(%68.28)

(3.620)

(%72.40)

(0.05)

(0.000)

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2	0.000	4.941	73.79	3.69		1
4	0.004	3.020	68.28	3.41		2
1	0.000	6.030	76.55	3.83		3
3	0.000	4.226	71.03	3.55		4
	0.000	5.116	72.40	3.620		

2.0

0.05

(58)

t

(31)
(One Way ANOVA)

(

	" F"					
0.045	2.869	1.851	3	5.552		
		0.645	55	35.483		
			58	41.035		
0.038	3.011	1.319	3	3.956		
		0.438	55	24.087		
			58	28.043		
0.113	2.085	0.997	3	2.990		
		0.478	55	26.291		
			58	29.282		
0.223	1.508	0.913	3	2.738		
		0.605	54	32.689		
			57	35.427		
0.593	0.639	0.435	3	1.304		
		0.680	54	36.711		
			57	38.015		
0.006	4.551	2.138	3	6.414		
		0.470	54	25.368		
			57	31.782		
0.046	2.846	2.214	3	6.642		
		0.778	54	42.013		
			57	48.655		
0.043	2.906	1.077	3	3.230		
		0.370	55	20.375		
			58	23.605		

2.79 0.05 (55 3) F

(32)

F

0.05

F

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F

2.665

F

0.05

0.078

3.18

(32)
(One Way ANOVA)

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	" F"					
0.031	3.683	2.385	2	4.771		
		0.648	56	36.265		
			58	41.035		
0.323	1.154	0.555	2	1.110		
		0.481	56	26.933		
			58	28.043		
0.021	4.137	1.885	2	3.769		
		0.456	56	25.513		
			58	29.282		
0.190	1.714	1.039	2	2.078		
		0.606	56	33.349		
			58	35.427		
0.197	1.672	1.089	2	2.179		
		0.652	56	35.837		
			58	38.015		
0.177	1.786	0.969	2	1.938		
		0.543	56	29.843		
			58	31.782		
0.304	1.216	0.642	2	1.284		
		0.528	56	29.034		
			58	30.318		
0.078	2.665	1.026	2	2.052		
		0.385	56	21.554		
			58	23.605		

3.18 0.05 (56 2) F



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(%72.36)

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(%74.53)

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(%73.13)

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F

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