The Extent of Applying Managerial Accounting Techniques in NGO, s (GAZA strip)

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صدق الله العظم

سورة الزمر، آية رقم 9
DEDICATION

We dedicate this research to our mothers and fathers,
And we thank them very much for their support and
Encouragement.
May Allah bless both of you, for giving me all love.
Without their love and support this project would not have been made possible.
My warm greetings sent to my colleagues and my faithful friends.
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LIST OF ABBREVIATIONS

ABC Activity Based Costing
JIT Just In Time
TQM Total Quality Management
BSC Balanced Score Card
CAPSCU Center for Advancement of Postgraduate Studies – Cairo University
CIMA Chartered Institute of Management Accountants
GAAP Generally Accepted Accounting Principles
MA Management Accounting
R&D Research and Development
SMA Strategic Management Accounting
SPSS Statistical Package for Social Sciences
Abstract

This study aims to explain the extent of applying managerial accounting techniques and practices in implementing planning, controlling, and decision-Making process in NGO, s working in Gaza strip. In order to achieve the objectives of the research, descriptive and analytical method has been used. The data employed in this research derived from a structured questionnaire distributed to thirty respondents, who are working inside the finance function.

Statistical analysis and hypothesis testing revealed that respondents have a good technical knowledge in managerial accounting techniques as they have evaluated themselves, especially in activity based costing and just in time, but the least one is BSC. We have got positive responses from the most respondents in uneven degree of applying managerial accounting techniques.

The study recommends that it would be better for the NGO, s to apply modern techniques such as ABC, TQM, and BSC in order to improve the whole company performance. And also we recommend that if each employee improve himself by using these techniques, the whole company will be better especially in financial function.
Chapter 1: General framework
1.1 Introduction

Management accounting or managerial accounting is the process of identifying, analyzing, recording and presenting financial information that is used for internally by the management for planning, decision making and control.

In contrast to financial accounting, managerial accounting is concerned with providing helpful information and reports to internal users such as managers and entrepreneurs etc. so that they can control and plan the business activities. Few of the main areas, in which managerial accounting is used are:

- **Planning and Budgeting**: Managers use managerial accounting techniques to plan what to sell, how much to sell, what price is to be charged to reimburse the costs of production and also earn an optimal profit. Also they have to plan how to finance the operations and how to manage cash etc. This is very important to keep the business operations working smoothly. The capital budgeting and master budget are the two important topics in this area.

- **Decision Making**: When managers have to decide whether or not to start a particular project, they need managerial accounting information to estimate the benefits of various opportunities and decide which one to choose. Managers often use relevant costing techniques.

- **Measurement of Performance**: Managers have to compare the actual results of operations to budgeted figures to evaluate the performance of the business. They use managerial accounting techniques such as standard costing to evaluate the performance of specific departments. They then make necessary adjustments in those departments which are not performing well.

(http://accountingexplained.com)

The management accounting's roles have been changing increasingly worldwide over the last 15 years according to many factors such as: globalization, competition, revolution in technology and IT systems and customer-orientation. Managerial accounting concerned with providing information to managers for use inside the organization. At the same time, managerial accounting is not mandatory; a company is completely free to do as much or as little as it wishes. Managerial accounting is not bound by generally accepted accounting principles (GAAP); managers set their own rules concerning the content and form of internal reports. The only constraint is that the expected benefits from using the information should exceed the costs of collecting, analyzing, and summarizing the data. Other feature of managerial accounting is that it has a strong future orientation (Garrison et al., 2008).

The accounting profession is the most important and challenging profession in the world economy today, in terms of resource allocation, controlling and measuring business performance. Its role has become more important now, than at any other time in our lifetime, due to the severe impact of the global recession. The role of the Management Accountant in particular, has become more important, not only in the corporate level, but also at the national level, and even more importantly, at the international level. Management Accountants are closely involved in supporting, planning, controlling,
directing, communicating and coordinating the decision-making activities of organizations in the private sector, as well as the public sector. Managers of an organization are considered to be the customers of the management accountant, so far as management accounting information is concerned, and management accountants should be continuously aware of the need to satisfy their requirements (Kariyawasam, 2009).

This study is based on the linking between management accounting methods and the main management functions; planning, controlling and decision-making process. An important part of planning is to identify alternatives and then to select from among the alternatives the one that does the best job of furthering the organization's objectives. Once alternatives have been identified, the plans of management are often expressed formally in budgets. In carrying out the control function, managers seek to ensure that the plan is being followed. Feedback, which signals whether operations are on track, is the key to effective control. A performance report compares budgeted to actual results. It suggests where operations are not proceeding as planned and where some parts of the organization may require additional attention. Making decisions is one of the basic functions of a manager. To be successful in decision making, managers must be able to tell the difference between relevant and irrelevant data and must be able to correctly use the relevant data in analyzing alternatives (Garrison, 2008).

The integration between management accounting systems and management functions in any company is one of many factors that could guarantee the improvement of performance. In the context NGO's working in Gaza; this study dealt with six management accounting methods (Budgeting, ABC, JIT, TQM, BSC, and FSA) used in planning, controlling and decision-making, based on the perspective and the level of knowledge in managerial accounting among financial managers, accountants and internal auditors in these companies.

First chapter provides the general framework of the study including the research problem, objectives and hypothesis of a research study, and methodology. The second chapter dealt with the intended management functions: planning, controlling and decision-making. Third chapter includes in details the managerial accounting methods mentioned previously. Finally, the last three chapters include the practical side analysis, interpretations, conclusion and recommendations.
1.2 The research questions:

The research problem consists of the following main question and the sub-questions later.

Main question is: What is the extent of applying managerial accounting techniques in NGO, s that working in Gaza strip?

Sub-questions are derived from the main question as follow:

1) What is the current status and actual reality of applying managerial accounting techniques in NGO, s working in Gaza strip?
2) What is the extent of applying managerial accounting techniques in planning process in NGO, s working in Gaza strip?
3) What is the extent of applying managerial accounting techniques in controlling in NGO, s working in Gaza strip?
4) What is the extent of applying managerial accounting techniques in decision-making process in NGO, s working in Gaza strip?
5) What is the effect of knowledge in managerial accounting techniques among financial managers and accountants in NGO, s?
6) What is the effect of the size of the company on implementing managerial accounting techniques?
1.3 **Research objectives:**

**Main objective:**
Identify the status of applying managerial accounting techniques in NGO, s in the light of the degree of technical knowledge of respondents in management accounting.

**Specific objectives:**

1) Examine the extent of applying managerial accounting techniques in implementing planning process in NGO, s.
2) Examine the extent of applying managerial accounting techniques in controlling process in NGO, s.
3) Examine the extent of applying managerial accounting techniques in decision-making process in NGO, s.
4) Explore the level of knowledge in managerial accounting techniques and practices amongst financial managers and accountants who work in NGO, s.
5) Identify the effect if any of both the number of employees and amount of capital (size) using managerial accounting techniques.

1.4 **Significance of the project:**

This study is very significant because it is explore the extent of applying managerial accounting techniques in NGO,s and it shows how who work inside the finance function and who has experience in managerial accounting techniques helps the employees of NGO,s to deal with this issues that are related to managerial accounting techniques.

From the other hand, NGO, s is also an important organizations in the Palestinian side in general and specially in Gaza strip because it has critical role and significant in employing worker.

Non-governmental organizations (NGOs) have played a major role in pushing for sustainable development at the international level; But NGOs are not only focusing their energies on governments and inter-governmental processes. With the retreat of the state from a number of public functions and regulatory activities, NGOs have begun to fix their
sights on powerful corporations - many of which can rival entire nations in terms of their resources and influence.

Conducting this research in English language could be considered as a new attempt to enrich Palestinian business environment in the context of global interaction.

1.5 Research methodology:

Since this study aims to answer "what" questions, the structured descriptive-type questions are more reliant, it's more suitable to describe the context or a situation as they exist through the research questions this classify the research as a descriptive. Moreover, an analysis and an explanation of casual relationships between variables make a research considered analytical (explanatory) research.

Research strategy is a survey; the survey strategy is usually associated with the deductive approach. It's a popular and common strategy in business and management research. Surveys allow the collection of a large amount of data from a sizeable population in a highly economical way (Saunders, Lewis & Thornhill, 2003).

Data collection method is a questionnaire. Questionnaires work best with standardized questions that will be interpreted the same way by all respondents (Saunders et al., 2003). Structured questionnaire including closed-ended questions format was prepared, the first section was concerned with personal traits and characteristics of targeted company, while the second section focused on the three objectives of the study (applying management accounting in planning, controlling and decision-making), questions' format in the second section provides (1-5) scale answers. Fifty questionnaires will be send to targeted respondents then all of them will be received. Statistical Package for Social Studies (SPSS) using to analyze data and reach the results based on statistical method.
1.6 Research Hypothesis:

According to the research questions and objectives, these hypotheses will be statistically tested to find out the results and recommendations.

**H1**: NGO, s work in Gaza, apply managerial accounting techniques at 0.05 levels.

**H2**: There is a significant relation between applying managerial accounting techniques in planning process, and the respondents' technical knowledge in managerial accounting, in NGO, s.

**H3**: There is an important relation between applying managerial accounting techniques in controlling process, and the respondents' technical knowledge in managerial accounting, in NGO, s.

**H4**: There is a significant relation between applying managerial accounting techniques in decision-making process, and the respondents' technical knowledge in managerial accounting, in NGO, s.

**H5**: There is a positive correlation between the size of company (number of employees & the amount of capital) and managerial accounting techniques.

**H6**: There is a positive correlation between the degree of competition the company faces, and its employees' knowledge of managerial accounting techniques.

1.7 Research variables:

**Independent variables:**

1. Activity based costing.
2. Just in time.
3. Total quality management.
4. Balanced score card.

**Dependent variables:**

1. Planning process.
2. Controlling process.
3. Decision-making process.
figure(1-1): Research variables

**Independent variables**
- Just in time
- Total quality management
- Activity based costing
- Balanced score card

**Dependent variables**
- Planning process
- Controlling process
- Decision-making process
1.8 Previous studies:


"This study aims to identify the extent of implementing responsibility accounting in the Jordanian banks. And the data of the study was collected by distributing 55 questionnaires on the sample of the study which represented the employees of the Jordanian banks from different administrative levels as general managers, departments’ managers, the branches’ managers and ordinary employees. Fifty questionnaires were retrieved. After data was analyzed using SPSS, the study concluded that the Jordanian banks commit to the application of the potential responsibility accounting regarding the division of the organizational structure into centers of responsibilities, the authorization the mangers of the responsibility centers with clear powers, the distribution of costs and the revenues to responsibility centers according to the center’s ability and validity, the previous linking of the estimated budgets with the responsibility center, using the budgets for control and the performance evaluation through comparing the actual performance with the planned one for each responsibility center, preparing reports which analysis the deviations of the real performance of the plan, the existence of system of incentives correlated with the results of the responsibility centers but these banks do not commit to some details of these potentials as not every responsibility center perform one type of activity, non-participation of the employees of the responsibility center in preparing the center’s budget according to every one’s work, the reports’ lack of interest of the responsibility center’s performance regarding the non-financial aspects, and the employees’ non-satisfaction of the system of the incentives used in their banks. And the study came up with a number of recommendations as follows: the necessity for the Jordanian banks to involve all the employees who work in the centers of responsibility in setting goals and preparing the estimated budgets of their centers according to every one’s specialization and potentials, the necessity of cooperation between the Central Bank, The Association of Banks and the administrations of the banks in developing a guide to be recommended for application in the Jordanian banks includes the objectives, features and the advantages of using the responsibility accounting, the necessity of the professional associations as the association of banks to encourage the banks to use the other modern methods of the administrative accounting in their business as the application of Activity Based Costing system (ABC), Activity-Based budgeting System (ABB) and the Balance Score card (BSC)."
2-(Ndwiga, 2011): The role of management accounting in creating and sustaining competitive advantage (a case study of Equity Bank- Kenya)

"This study outlines the importance of management accounting practices in providing strategies that lead to the creation of a competitive advantage in an organization, on the basis that management accounting practices play an important role in the planning, developing, implementing and evaluating strategic competitive policies. Descriptive research has been used to investigate the relationship between variables, primary data was collected through the use of questionnaire, interviews, observation and a document analysis relating to the targeted bank. The main findings showed that 75% of respondents were of the view that there existed a strong competition in the banking industry and they felt that pricing of services at Equity Bank was lower as compared to other banks, also the respondents believed that (with high average percentage) the importance of management accounting practices in creating and developing a competitive advantage for Equity Bank. The study recommended managers to embrace management accounting as an integral part of management, the government is required to give special consideration to financial organizations that serve low-income persons, and also those low-income persons should feel encouraged to take advantage of the friendly financial services offered by emerging banks such as Equity Bank.


"This study was conducted on Malaysian registered management accountants with CIMA Malaysian Division. Data were collected through postal survey, as their members' list is confidential; CIMA Malaysian Division managed the mailing of the questionnaire, response rate was 11% (250/2346). The findings showed that Malaysian management accountants held different job titles in various functional areas within the organization such as finance, auditing, planning, control, quality assurance and managing budgets. Respondents rated the importance of several management accountant roles in their organizations during the past five years (2000 to 2004) and offered their views on how these might change in future (2005-2009). This study reveals that the practical role of the management accountants is consistently focused on entity performance evaluation, there is also a marked movement towards management accountants playing a more prominent role in formulating and implementing business strategy, and also value creation tools appear to be important management accounting tools in the near future. Future management accountants are expected to be more analytical and have a broad view of business; they are expected to use more non-financial measures. The study suggested that management accountants need to realize the potential business contribution that they expected to provide. To maintain the management accountants' relevance in this dynamic context; both pre-career and ongoing professional development requires regular redefinition to ensure training and education reflected the demands likely to be placed on Malaysian management accounting in the modern business world".
"I definitely agree we need to improve our processes of integration within [MEGOC], we shall communicate better and engage more effectively in day-to-day operations … at present, despite the six common strategic imperatives, each business line is a kingdom on its own, we know that … However, I have heard we are introducing a new system called Balanced Scorecard that run within the SAP's platform [MEGOC's Enterprise Resource Planning system] and allows us to monitor the achievement of our strategic imperatives along four different perspectives of analysis. Let's see what it is like, and its impact on the job as I wouldn’t like to change my existing working practices because someone on the Board has fallen in love with the flavor of the month during a training course in London …” (Operating Manager).

Middle-East Gas and Oil Company (MEGOC) is a large corporation operating in the oil and gas industry. The company is owned by the national government and the revenues generated constitute a large part of the GDP of that country.\textsuperscript{1} In 2002, following a call from the government for companies to take some action to improve the local economy and increase the revenue generated for the country, MEGOC's executive management board redefined the strategic direction of the company “to significantly increase its contribution to the country's revenue needs and consistently promote the development of the local economy” (MEGOC's mission statement).

One of the concerns evoked by MEGOC's operating manager relates to whether change is good to have or should be resisted. He also questions the novelty of the proposed new technical solution, the Balanced Scorecard (BSC) in this case, asking whether it is the result of transitory fads and fashions or of more profound reflections on effective organizational needs for such a new system, and on its effects on the corporation and its employees.

The quote reported above and the brief description which followed it is illustrative of many of the themes that the literature on management accounting change has been addressing in these last few years, and that we also intend to recall and systematize in this paper, which opens the second Management Accounting Research Special Issue on Management Accounting Change".
"The past two decades have witnessed considerable change in managerial Accounting practice. From its traditional emphasis on financially oriented Decision analysis and budgetary control, managerial accounting has evolved to Encompass a more strategic approach that emphasizes the identification, Measurement and management of the key financial and operational drivers of Shareholder value (International Federation of Accountants, 1998; Institute of Management Accountants, 1999). A similar evolution has occurred in Managerial accounting research. Empirical studies of budgeting and financial Control practices are giving way to research on a variety of ‘new’ techniques Such as activity-based costing, the balanced scorecard, strategic accounting and control systems, and economic value performance measure”.

"The objectives of this paper are three-fold: (1) to critically review existing Empirical research in managerial accounting, (2) to highlight some of the Methodological shortcoming in these papers, and (3) to offer suggestions for Future research.

We conduct our review within the context of a value-based Management framework that incorporates many of the concepts contained in Other conceptual models such as contingency theories, economics-based Organizational design frameworks and the balanced scorecard process. Although the majority of empirical studies support the associations proposed In these models, our review also highlights a number of gaps and Inconsistencies, providing natural opportunities for empirical research. A final observation from our review is the lack of integration between Financial and managerial accounting research. With the possible exception of Compensation studies, accounting researchers have treated these fields as Independent, even though it is likely that these choices do not stand alone. For Example, the value-based management literature argues that the value driver Analysis should not only influence the choice of action plans and the design of Control systems, but should also affect external disclosure requirements (e.g, Black et al., 1998; KPMG Peat Marwick, 1999). This claim is consistent with Calls in the financial accounting community for greater disclose of information On key value drivers (e.g., American Institute of Certified Public Accountants, 1994; Wallman, 1995). Without greater integration of financial and managerial Accounting research, our understanding of the choice and performance Implications of internal and external accounting and control systems are far from complete".
1.9 Limitations of the study:

- Respondents may have painted a favorable picture of their companies.
- The number of respondents (30) from which it is difficult to make generalization to wider population.
- The difficulties of access to the internal information of NGO.s
- The time of the study is relatively restricted.
- The limits of applying managerial accounting techniques in some NGO.s.
Chapter 2: Accounting for Planning, Controlling, and Decision-making
2.1 Introduction

Management accounting or managerial accounting is concerned with the provisions and use of accounting information to managers within organizations, to provide them with the basis to make informed business decisions that will allow them to be better equipped in their management and control functions.

The managerial accounting techniques, planning, controlling, and decision-making. These interrelated functions are concerned with managing the ongoing activities in order to achieve organization's objectives by using its resources effectively having the intended results and efficiently accomplishing objectives with a minimum of resources. The plan is the road map that is taking into consideration the mobilization of resources to reach specific objectives via well-known path within a specific period of time.

This chapter is divided into three sections; the first one is about planning process, its importance in the business, its various types, and components of the business plan.

The second section deals with controlling process, its nature, prerequisites, types of control, and the requirements to achieve the best control.

The third section covers the issue of managerial decision making process in the organization, this includes the decision making environment, decision making process and the main models in the literature.

2.2 Planning:

Planning (also called forethought) is the process of thinking about and organizing the activities required to achieve a desired goal.

Planning involves the creation and maintenance of a plan. As such, planning is a fundamental property of intelligent behavior. This thought process is essential to the creation and refinement of a plan, or integration of it with other plans; that is, it combines forecasting of developments with the preparation of scenarios of how to react to them.

An important, albeit often ignored aspect of planning, is the relationship it holds with forecasting. Forecasting can be described as predicting what the future will look like, whereas planning predicts what the future should look like. The counterpart to planning is spontaneous order.

Planning involves selecting missions and objectives and the actions to achieve them; it requires decision making, which is, choosing from the alternatives available the future courses of action.
2.2.1 Types of plans:

There are three main types of plans that a manager will use in his or her pursuit of company goals, which include operational, tactical and strategic. If you think about these three types of plans as stepping stones, you can see how their relationship to one another aids in the achievement of organizational goals. Operational plans are necessary to attain tactical plans and tactical plans lead to the achievement of strategic plans. Then, in true planning fashion, there are also plans to backup plans that fail. These are known as contingency plans.

Strategic Plans:

To best understand the relationship between the different types of plans, let's start at the top. Strategic plans are designed with the entire organization in mind and begin with an organization's mission. Top-level managers, such as CEOs or presidents, will design and execute strategic plans to paint a picture of the desired future and long-term goals of the organization. Essentially, strategic plans look ahead to where the organization wants to be in three, five, even ten years. Strategic plans, provided by top-level managers, serve as the framework for lower-level planning.

Tactical -short term plans:

Now that you have a general idea for how organizational planning evolves, let's look at the next level of planning, known as tactical planning. Tactical plans support strategic plans by translating them into specific plans relevant to a distinct area of the organization. Tactical plans are concerned with the responsibility and functionality of lower-level departments to fulfill their parts of the strategic plan.

Operational Plans:

Operational plans sit at the bottom of the totem pole; they are the plans that are made by frontline, or low-level, managers. All operational plans are focused on the specific procedures and processes that occur within the lowest levels of the organization. Managers must plan the routine tasks of the department using a high level of detail.
Contingency Plans:

Even the best plans can fail, especially in today's fast-paced, chaotic business environment, and as such, it is important for managers at all levels to engage in contingency planning. **Contingency plans** allow a manager to be flexible and change-savvy by providing an alternative course of action, which can be implemented if and when an original plan fails to produce the anticipated result. Having a contingency plan might seem like extra work, but much like a reserve parachute when skydiving, it's better to have it and not need it than to need it and not have it.

2.2.2 Steps in planning:

6-steps to Building a Personal Financial Plan:

These 6-steps are designed to help you get started on the road to financial security. By following the six steps, your journey will take you from where you are now to where you want to be for the future. *(Deeverall, Calma & Associates Financial Services 2010, p.122)*

1. **Setting goals and objectives** is the first step of any financial planning process - if you do not know where you are going, how can you know when you'll get there, or even decide which route to take? Setting goals and objectives is the foundation of any sound financial plan.
2. No matter where you are heading, you need to assess where you are now, and what you already have in place for the journey. **Data gathering** will ensure that your personal documents are up-to-date and that you know your current financial situation.
3. Heading in a general direction won't guarantee success in reaching your final destination. Before heading out on your journey, do your **analysis and find solutions**. This strategy will assist you in reaching your stated goals and will provide you with a roadmap to help you achieve these goals.
4. Your financial plan should confirm that your goals are achievable and appropriate **recommendations** will help define what you need to do to ensure that you reach these goals.
5. A financial plan is only helpful if the recommendations are put into action. **Implementing** strategies will assure you reach your destination.
6. Finally, **follow-up and annual reviews** are critical to ensuring you maintain a clear focus in order to succeed.
1. **Setting Goals and Objectives**

Give some thought to your financial goals. Some may be short-term in nature, others long-term. Assign each one a time frame and put them in order of importance to you. These goals are the building blocks to any sound financial plan. Our financial advisors can assist you in identifying goals and establishing time frames.

2. **Data Gathering**

One should always have their finger on the pulse of where they stand financially. However, it’s understandable that some matters get pushed to the back burner. Now is the time to gather all of your financial documents and ensure all information is current.

3. **Analysis and Solutions**

Depending on the goals that you established in Step 1, you will need to perform some further analysis to define a roadmap to help you achieve your goals. This may include analyzing your retirement, education, debt or insurance needs.

For most Canadians, Retirement Planning is a major goal that requires considerable financial commitment. At Deverall, Calma & Associates, we can show you where you are today and how much you need to save to meet your retirement goals.

With the costs of a typical four-year Canadian university undergraduate degree program currently estimated to be about $40,000 including room and board, and that figure rising, most parents consider Education Planning an important long-term financial goal, and a regular investment plan is an important part of this strategy. Our RESP (Registered Education Savings Plan) is designed to assist you with saving money today in order to meet future education costs.

While you may not wish to drastically alter your lifestyle, a budget is important for planning purposes and to determine the availability of funds to set aside for savings. Debt Management is the ability to handle your current debt and whether one can assume further debt. Since most of us incur debt at some point in our lives, effective debt management is critical to a sound financial plan. Debt reduction often ranks as a primary financial goal, especially if it includes paying down a mortgage. The first step is to determine how much you currently owe.

Life can be unpredictable. Whatever your age and personal situation, make sure you have a plan in place to provide for your survivors.

Any goal, regardless of the amount, can best be served by applying a systematic approach to savings. Consider investing regular amounts to your plan during the year as opposed to attempting to come up with large amounts when it is required. Not only do you avoid the rush and pressure, but you take advantage of dollar-cost averaging. Deverall, Calma &
Associates financial advisors will show you how to implement this important strategy for any of your goals.

4. Recommendations

Now that you have established goals and objectives, you will want to begin by implementing the recommendations that will ensure that you reach these goals.

5. Implementation

Once the preparatory work of analyzing, determining and calculating is finished, the most important step is implementing the recommendations to ensure your goals are reached. Deverall, Calma & Associates Financial Services Inc. is designed to assist you in establishing a well-diversified portfolio that will help you meet your goals by spreading risk, reducing volatility and enhancing the potential for solid long-term returns. No matter what the goal, a well-balanced portfolio, based on your individual investor profile is a requirement of any financial plan.

6. Follow-up and Periodic Reviews

Finally, follow-up's and annual reviews by both yourself and your financial planner are critical to ensuring your success. Your financial situation should be reassessed at least once a year to account for any changes in your life cycle or economic conditions. Achieving your goals and objectives are the ultimate measure of success in the 6-steps to a personal financial plan.

2.2.3 The importance of financial plan:

There are many important aspects for drawing up a financial plan, and this is some aspects that will affected by financial plans (Professional Protection Planners Berhad, PPPB)

- Income

To manage income more efficiently. The cash and need analysis and income expenditure budgeting will show the best way possible in managing income. Regardless of the amount of income earned, part of the earning will go for tax payment, expenditure and what's left would be the saving. Thus, proper management of income is necessary in increasing cash flow.

- Cash flow

To increase cash flow and monitor spending habits and expenses. Financial planning will help in determining what should be done to generate cash flow in order to make investing possible. Tax planning, careful budgeting and prudent spending are aspects that need to be
paid attention to in generating cash flow. This will help as part of the cash can be preserved for long term use.

• **Capital**

To build a long term capital-base and shape your financial future. Once there is an increase in cash flow, it means an increase in capital base too. This allows one to be able to venture into various portfolio investments. With a strong capital base, one can have a wider portfolio of investment.

• **Investment**

To identify investment opportunities relevant to your financial situation. Financial planning can help in evaluating the best investment opportunities. A good investment planning can turn goals from dreams into realities. Apart from picking the 'right' investment, it shows how to allocate money among different type of investment. This can have a greater effect on investment success.

• **Family security**

To provide for your family's financial security with proper coverage through right kind of policies. The good old days when a worker retired with a nice pension seem to be gone now. Today, one needs to take charge and plan for the family's future security. How much income should one plan in needing for the family's financial security? In doing these projections, inflation effects must be considered too. This is where financial planning can be of help.

• **Financial understanding**

To get a whole new approach to budgeting and gain control over your financial lifestyle. One can evaluate the level of risk in an investment portfolio or adjust a retirement plan due to changing family circumstances for example. It becomes obvious that financial understanding has been attained when measurable financial goals are set, the effect of each financial decision is understood, the financial situation is periodically evaluated, financial planning is done as soon as possible with realistic expectations and ultimately when one realizes that only he or she is fully in charge of it.

• **Standard of living**

To maintain your family's present standard of living by maximizing the household insurance portfolio. One can create a personal and family financial plan so that there are clearly defined goals or targets and there is enough savings to get there. For example, one can make sure that there is enough disability coverage to replace any lost income. This can ensure that the family remains financially secure if the head of the family or the bread winner dies. Thus, the family's standard of living doesn't suffer and is maintained.
• **Savings**

It used to be called saving for a rainy day. But sudden financial changes can still throw one off the track. An emergency fund for example might be ideal. It has to be always very liquid. It means that it should be very easy to convert that fund into cash. Savings bank or money market accounts are examples of investment with high liquidity. This way, a systematic and organized saving and investment plan can be provided to fund children's education and secure a comfortable retirement and on top of that, be ready for any unexpected occurrences.

• **Assets**

To insure assets accumulation and liability cancellation to leave the maximum amount of wealth to your heirs. In the process of accumulating assets, many fail to realize that it usually comes with a liability package. In order to determine the true worth of any asset, the liabilities need to be settled, or cancelled. Only then, the true value of the assets would be of use and help for the heirs. Otherwise, assets can easily mean unwanted or unexpected financial burden.

### 2.2.4 Effective planning:

The main principles for having effective planning according to Center for Advancement of Postgraduate Studies- Cairo University CAPSCU (2005) are to:

1. Develop accurate forecast.
2. Gain acceptance for the plan.
3. Be objective.
4. Assign responsibility for planning.
5. Make sure the plan is sound.
6. Keep the plan flexible.
7. Make sure that the plan fits the situation.
8. Revise the long-term plan every year.
2.2.5 Management accounting for planning:

A business must plan for success, in other words deciding on a course of action to reach a desired outcome with the most effective and profitable utilization of monetary and non-monetary resources of organization. Planning must occur at all levels. First, it occurs at the high level of setting strategy, it then moves to broad-based thought about how to establish an optimum position to maximize the potential for realization of goals and objectives. Finally, planning must give thoughtful consideration to financial realities and constraints and anticipated monetary outcomes by using budgets. A necessary planning component is budgeting with its various types that will be discussed in the next chapter.

1. Management accounting serves as a vital source of data for management planning process.

2. It makes available to the management relevant accounting costing and other statistical data needed in planning and decision making process.

3. The accounting data required for managerial decisions is properly compiled and classified by management accountants.

4. It analysis and presents the financial implication of alternative course of action and the effect of these on the profitability.

5. It provides means of communication by planning to the various levels of organization; moreover, it ensures the coordination of various segments in the whole plan and assists managers in directing their activities.

2.2.6 Reasons for plans fail:

If managers know why plans fail, they can take steps to eliminate the factors that cause failure and thereby increase the probability of successful chance, as CAPSCU (2005) points out, plans fail when:

1. Corporate planning is not integrated into the total management system.

2. Management at different levels in the organization has not properly engaged in or contributed to planning activities.

3. There is a lack of understanding of the different steps of planning process.

4. Responsibility for planning is wrongly vested solely in the planning department.

5. In starting formal planning, too much is attempted at once.

6. Management expects that plans development will be realized with little effort.

7. Management fails to grasp the overall planning process.

8. Management fails to operate by the plan.
2.3 Controlling:
The management control process is the process by which managers of all levels ensure that the people they supervise implement their intended strategies. It's also a process for detecting and correcting unintentional performance errors and intentional irregularities, such as theft or misuse of resources (Cam Tu, 2008, p. 25).

A control system consisting of interconnected components is designed to achieve a desired purpose. To understand the purpose of a control system, it is useful to examine examples of control systems through the course of history. These early systems incorporated many of the same ideas of feedback that are in use today. Modern control engineering practice includes the use of control design strategies for improving manufacturing processes, the efficiency of energy use, advanced automobile control, including rapid transit, among others. (prentice hall,upper sadle river .NJ, 2001)

2.3.1 The importance of controlling:

1-Reduce the risk:
Control eliminates the risk on non-conformity of actual performance. With the main goals of the organization. Control function which regulates the operation to ensure the attainment of the set objective.

2- Basis for future action:
Control provides the information and facts to the management for planning and organizing when the work is completed and the result is evaluated.

3-Size of the business:
In large scale business in the modern time it is quite impossible to work without proper polices, procedure and quality of different varieties of goods.

4-Indicator for managerial weakness:
In the organization there will be certain unforeseen and unknown problem which cannot be traced out by mere planning, organizing and stuffing efforts. It is the control process that can trace them out.

5-Facility of coordination:
Control will play the role of middleman between the workers and management to provide the required information in time to the workers.

6-Simplifies supervision:
Systematic system of control helps in finding out the deviation existing in the organization which also simplifies the task of the supervisor in managing his subordinates. (preservearticles,2012)
2.3.2 Control process:

Control techniques and systems are essential for every work done; the basic control process involves mainly the steps shown in the following figure:

*Figure (2-1): Control process*
1. Fixing the Control Standards:

A standard is a criterion (base) which is used to measure the performance of the subordinates. Standards may be of two types, i.e. Quantitative Standards and Qualitative Standards.

**Quantitative Standard** can be easily defined and measured. For e.g. number of products, number of customers, cost, net profit, time limits, etc.

**Qualitative Standard** cannot be easily defined and measured. For e.g. measurement of morale, measurement of job satisfaction, measurement of effect of a training programmers, advertisement programmers, etc. It is better to have quantitative standards because they are measurable. However, today there are many new techniques for measuring qualitative standards.

The standards should be as clear as possible. It should be easily understood by both superiors and subordinates. The responsibility of each individual should also be clearly defined i.e. everyone should be responsible for achieving a particular goal, objective, target, etc. For e.g. the marketing department fixes a standard - "We will sell 2,000 units of product X in one month". So here the standard is 2,000 units.

2. Measuring the Actual Performances:

After establishing the standards, the subordinates should be provided with all the resources for performing the job. They should be properly directed and motivated to perform the job. Similarly, they should be properly supervised. If the subordinated come under Theory X they require maximum supervision. However, if they come, under Theory Y then they require minimum supervision. After they complete the job their performance should be carefully measured. There are many traditional and modern techniques for measuring the performances of subordinates.

For e.g. after one month, the marketing department sold only 10,000 units of product X. So, their actual performance is only 10,000 units.

3. Comparison:

The actual performances of the subordinates are compared with established standards, and then the deviations are found out. The deviations which are found out may be positive or negative.

**Positive Deviation** means that the actual performances are better than the established standards. Positive deviations should be appreciated.
Negative Deviation means that the actual performance is less than the established standards. The management should pay special attention to the negative deviation. They should find out the causes of negative deviations.

Generally, minor (small) deviations are ignored. However, major deviations should be immediately addressed and reported to the top management. PERT, Budgetary Control, Observation, Inspection, Reports, etc. are some of the methods used for comparison.

For e.g. 10,000 units (Standard) - 9,000 units (Actual Performance) = 1,000 units (Negative Deviation).

4. Corrective Action:

After finding out the negative deviations and their causes, the managers should take steps to correct these deviations. Corrective actions should be taken promptly. Corrective action may include, changing the standards, providing better motivation, giving better training, using better machines, etc. The management should take essential steps to prevent these deviations in the future.

For e.g. the cause of the negative deviation was less advertising and untrained salesmen. So, the company must spend reasonable money on advertising and training.

5. Follow-up:

After taking corrective action, the management must do a follow-up. Follow-up is done to find out whether the corrective actions are taken properly. It also finds out whether the deviations and their causes are removed. If follow-up is done properly, then the actual performance will be equal to or better than the established standards. *(KALYAN CITY LIFE ARTICLE, 2013)*

2.3.3 Types of control:

There are three types of control based on the time bases (i.e. when corrective action takes place) these types are: pre control, concurrent control, and feedback control. Emmanuel et al. (1990, p. 13) distinguished mainly between feed-forward and feed-back controls:

a) **Pre control or feed-forward**: control that takes place before work is performed. Managers using this type of control create policies, procedures, and rules aimed at eliminating behavior that will cause undesirable work results. These controls make sure that proper directions are set and that the right resources are available to attain objectives. In feed-forward control instead of actual outputs being compared with system objectives, predictions are made of what outputs are expected to be at some future time. If these expectations differ from what is desired at that time, control actions are implemented that will minimize these differences.

b) **Concurrent control**: sometimes called steering controls, this refers to the control that takes place as work is being performed. It relates not only to
Employee's performance but also to such nonhuman areas as equipment performance and department appearance.

c) **Feedback control or post action:** these controls take place after an action is completed; it refers to the control that concentrates on the post organizational performance to take corrective action by looking at organizational history over a period of time. These controls focus on end results, as opposed to inputs and activities. A deviation between the actual result and the objective set for a process (an error) causes a control action to be implemented that will, it is hoped, reduce this error. This is described as negative feedback control, and it is evident that one objection to its use is that errors are allowed to occur.

### 2.3.4 Main barriers to successful controlling:

According to CAPSCU (2005) main barriers to successful controlling are summarized as follows:

1. Control activities can be creating an undesirable overemphasis on short-term production as opposed to long-term production.

2. Control activities can increase employees' frustration with their jobs and thereby reduce morale. This reaction tends to occur primarily where management exerts too much control.

3. Control activities can encourage the falsification of reports.

4. Control activities can cause the perspectives of organization members to be too narrow for the good of the organization.

5. Control activities can be perceived as the goals of the control process rather than the means by which corrective action is taken.

### 2.3.5 Management accounting for control:

An internal control system is fundamental for an effective and efficient business. An internal control system is a communication system from the top of the organization to the bottom, and a response system from the bottom of the organization to the top. This may be a simplification, but nonetheless it is true that internal control system is the means by which management disseminate their policies to the lower levels and receive feedback on the effects of their communication. Without this feedback on the effects of their policies, senior management would not know if their policies had been advised to the relevant personnel and how effective they were, if at all (Trenerry, 1999, p. 4).

The internal control system provides management with the answers to the questions they ask each day. The internal control system also establishes the level of reliability of the reports by providing the check and validation of the data collected for the accounting.
records as well as the non-accounting information. The accounting records are required to be as accurate as possible because they are used in other related accounting activities; and thus, they depend on an effective internal control system. The accounting service functions that are most dependent on the internal control system are budgeting and forecasting, management accounting, inventory valuation and, the most vital of all, the internal audit reviews. These accounting activities are vital to the business and need accurate data from the successful operation of any internal control system (Trenerry, 1999, p. 5).

There is no single, generally accepted definition of internal control. A board definition of internal control could be expressed as: a system of controls and checks instituted by various levels of management that are independent and interdependent and are integrated into the financial and non-financial activities and operations of a business to ensure that the business operations are conducted efficiently and effectively and operating results for all aspects of the business are reliably reported to ensure management decision-making is well based and that all relevant and regulations are complied with (Trenerry, 1999, p. 6).

2.4 Decision-Making:

Making a decision implies that there are alternative choices to be considered, and in such a case we want not only to identify as many of these alternatives as possible but to choose the one that (1) has the highest probability of success or effectiveness and (2) best fits with our goals, desires, lifestyle, values, and so on. The two important ideas here are that first, there must be some genuine alternatives to choose from among. Note that "Do it" or "Don't do it" does not qualify as a set of alternatives. Only "Do this" or "Do something else" really qualifies. Second, every decision must be made in the light of some standard of judgment. This standard usually gets expressed in the form of criteria, which reflect the values and preferences of the decision maker. These values and preferences are often influenced by corporate rules or culture, law, best practices, and so forth.

Decision making is the process of sufficiently reducing uncertainty and doubt about alternatives to allow a reasonable choice to be made from among them. This definition stresses the information-gathering function of decision making. It should be noted here that uncertainty is reduced rather than eliminated. Very few decisions are made with absolute certainty because complete knowledge about all the alternatives is seldom possible. Thus, every decision involves a certain amount of risk. If there is no uncertainty, you do not have a decision; you have an algorithm--a set of steps or a recipe that is followed to bring about a fixed result. (VirtualSalt, 2012)
2.4.1 Good versus Bad decision *(Forbes, 2012)*

6 Reasons Leaders Make Bad Decisions:

1. Rely Too Much on Past Experience.
2. Addicted to Corporate Politics.
3. Lack Clarity of Purpose.
4. Mismanage Resources.
5. Don’t See the Opportunity.
6. Don’t Trust Themselves to Lead.

6 Tips for Making Better Decisions:

1. Perform a Situation Analysis.
2. Subject your Decision to Public Scrutiny.
3. Conduct a Cost/Benefit Analysis.
5. Assess whether it is the Right Thing to Do.
6. Make The Decision.

2.4.2 Types of decision-making:

*Irreversible*

These decisions are permanent, once taken, they can't be undone. The effects of these decisions are far-reaching and are taken only when all other options have been exhausted.

*Reversible*

Reversible decisions are not final and binding, they can be retracted at any point, and another more fitting decision made. It allows one to acknowledge mistakes and undertake relevant damage control, depending on how the new circumstances play out.

*Delayed*

Such decisions are put on hold until the decision maker thinks that the right time has come. This delay might cause one to miss certain opportunities that may present themselves, especially in the case of businesses, and may lead to losses. However, such decisions are the norm for large bodies.
like the government, which decide policies that affect the lives of millions of people. The time taken to collect all information required and to organize plans of implementation is crucial to the ultimate well-being of the public.

▷ **Quick Decisions**
These decisions enable one to make maximum use of the opportunity available at hand. However, only a very astute personality can take decisions that are both instantaneous and correct. In order to be able to take the right decision within a short span of time, one should also take the long-term results into consideration.

▷ **Experimental**
one of the ways of decision-making is the experimental type, where the final decision cannot be taken until the preliminary results appear and are positive. This approach is used when one is sure of the final destination but is not convinced of the course to be taken. Experimental decisions are common in fields such as medicine, where the product being tested goes through several phases, and decisions may change with every iteration.

▷ **Trial and Error**
this approach involves trying out a certain course of action. If the result is positive it is followed further, if not, then a fresh course is adopted. Such a trial and error method is continued until the decision-maker finally arrives at a course of action that convinces him of success. This allows a manager to change and adjust his plans until the final commitment is made.

▷ **Conditional**
Conditional decisions allow an individual to keep all his options open. He sticks to one decision as long as the circumstances remain the same. Once the competitor makes a new move, conditional decisions allow a person to take up a different course of action.

(http://www.buzzle.com/articles/types-of-decision-making.)
2.4.3 The Decision-Making Process:

**Step 1: Identifying a problem.** A problem is a discrepancy between an existing and a desired state of affairs. In order to identify a problem, you as a manager/leader should recognize and understand the three characteristics of problems:

- You must be aware of the problem. Be sure to identify the actual problem rather than a symptom of the problem.
- You must be under pressure to act. A true problem puts pressure on the manager to take action; a problem without pressure to act is a problem that can be postponed.
- You must have the authority or resources to act. When managers recognize a problem and are under pressure to take action but do not have necessary resources, they usually feel that unrealistic demands are being put upon them.

**Step 2: Identifying decision criteria.** Decision criteria are criteria that define what is relevant in a decision.

**Step 3: Allocating weights to the criteria.** The criteria identified in Step 2 of the decision-making process do not have equal importance, so the decision maker must assign a weight to each of the items in order to give each item accurate priority in the decision.

**Step 4: Developing alternatives.** The decision maker must now identify viable alternatives that could resolve the problem.

**Step 5: Analyzing alternatives.** Each of the alternatives must now be critically analyzed by evaluating it against the criteria established in Steps 2 and 3.

**Step 6: Selecting an alternative.** This step to select the best alternative from among those identified and assessed is critical. If criteria weights have been used, the decision maker simply selects the alternative that received the highest score in Step 5.

**Step 7: Implementing the alternative.** The selected alternative must be implemented by effectively communicating the decision to the individuals who will be affected by it and winning their commitment to the decision.

**Step 8: Evaluating Results.** This last step in the decision-making process assesses the result of the decision to determine whether or not the problem has been resolved.
2.4.4 Management accounting for decision-making

A critical managerial function is decision-making. Decisions which management must make may be classified as marketing, production, and financial. Decisions may also be classified as strategic and tactical and long-run and short-run. A primary objective of decision-making is to achieve optimum utilization of the business's capital or resources. Effective decision-making requires relevant information and special analysis of data. The accounting department is a primary source of information necessary in making decisions. In order for the accounting department to make meaningful analysis of data, it is necessary to distinguish between fixed and variable costs and other types of costs that are not important in the recording of business transactions. The accounting department will be expected to provide the information required by a specific tool. In management accounting, decision-making may be simply defined as choosing a course of action from among alternatives, as discussed earlier. If there are no alternatives, then no decision is required. A basis assumption is that the best decision is the one that involves the most revenue or the least amount of cost. The task of management with the help of the management accountant is to find the best alternative, this means that; management accountants are considered business support and internal business consultant they also perform three functions according to (Horngren et al., 2003):

- **Scorekeeping**: accumulate data and report reliable results to all levels of management.
- **Attention directing**: make visible opportunities and problems on which managers need to focus.
- **Problem solving**: conduct comparative analysis to identify the best alternative in relation to the organization's goals.

- Management accounting helps managers to administer each of these business functions:

Research and Development, Production, service process design, marketing, distribution, and customer service. Other vital outcomes of management accounting are: analysis of data, price modeling, profitability analysis, cost benefit analysis, budgeting, planning, management advice, and financial forecasting. Some of management accounting tools are: comprehensive budgeting, flexible budgeting, capital budgeting, economic order quantity analysis, safety stock/ lead time analysis, activity based costing, balanced scorecard and total quality management that will be discussed in details in the next chapter. For each decision, there exists a management accounting tool that may be used to make a good decision. However, the management accounting tools can be used only if the management accountant is successful in providing the information demanded by the particular tool (Goosen, 2008, pp. 17-23).
Chapter 3: Modern Management Accounting Techniques
3.1 Introduction

Management accounting is used to help managers make solid business decisions. Managerial accounting is an inward-focused process that delivers factual financial and operational data to line managers. The strategies are usually forward-looking and kept confidential, rather than being publicly reported.

"Accounting is a language that communicates financial and non-financial information to people who have an interest in an organization – managers, shareholders, potential investors, employees, creditors and the government" (Drury, 1997, p. 4).

The importance of managerial accounting is dramatically increased according to many factors such as globalization, high technology, the importance of quality, and the customer-oriented attitude worldwide.

The Chartered Institute of Management Accountants (CIMA) – the largest association of management accounting in UK – considers management accounting to be an integral part of management. (Horngren et al., 2002, p. 6).

This chapter discusses four management accounting methods (mainly modern techniques), these four methods comprise two quantitative management accounting techniques (Activity-based costing and just-in-time) and one qualitative management accounting technique (Total quality management) and one considered quantitative & qualitative management accounting technique which is the balanced scorecard.

3.2 Key characteristics of accounting information:

There is general agreement that, before it can be regarded as useful in satisfying the needs of various user groups, accounting information should satisfy the following criteria (Jim Riley, 2012 tutor 2u article):

1. Understandability

This implies the expression, with clarity, of accounting information in such a way that it will be understandable to users - who are generally assumed to have a reasonable knowledge of business and economic activities.
2. **Relevance**

This implies that, to be useful, accounting information must assist a user to form, confirm or maybe revise a view - usually in the context of making a decision (e.g. should I invest, should I lend money to this business? Should I work for this business?).

3. **Consistency**

This implies consistent treatment of similar items and application of accounting policies.

4. **Comparability**

This implies the ability for users to be able to compare similar companies in the same industry group and to make comparisons of performance over time. Much of the work that goes into setting accounting standards is based around the need for comparability.

5. **Reliability**

This implies that the accounting information that is presented is truthful, accurate, complete (nothing significant missed out) and capable of being verified (e.g. by a potential investor).

6. **Objectivity**

This implies that accounting information is prepared and reported in a "neutral" way. In other words, it is not biased towards a particular user group or vested interest.

### 3.3 Activity-Based Costing:

Activity-Based Costing (ABC) arose in the 1980s from the increasing lack of relevance of traditional cost accounting methods. The traditional cost accounting methods were designed around 1870 - 1920 and in those days industry was labor intensive, there was no automation, the product variety was small and the overhead costs in companies were generally very low compared to today. However, from the 1960s - particularly 1980s - this changed rapidly. For these reasons, and more, traditional cost accounting has been called everything from 'number 1 enemy of production' and questions whether it is 'an asset or a liability' have been raised.

The question of course is whether ABC has overcome these deficiencies or not? It has. In fact, ABC has been called one of the most important management innovations the last hundred years.

So what is really the difference between ABC and traditional cost accounting methods? Despite the enormous difference in performance, there is three major differences:
1. In traditional cost accounting it is assumed that cost objects consume resources whereas in ABC it is assumed that cost objects consume activities.
2. Traditional cost accounting mostly utilizes volume related allocation bases while ABC uses drivers at various levels.
3. Traditional cost accounting is structure-oriented whereas ABC is process-oriented.

First, the direction of the arrows are different because ABC brings detailed information from the processes up to assess costs and manage capacity on many levels whereas traditional cost accounting methods simply allocate costs, or capacity to be correct, down onto the cost objects without considering any 'cause and effect' relations. (Jan Emblemsvåg, Ph.D. 2010)

*figure (3-1): Differences between traditional costing system and ABC*
3.3.1 Definition of 'Activity-Based Costing – ABC:
An accounting method that identifies the activities that a firm performs, and then assigns indirect costs to products. An activity based costing (ABC) system recognizes the relationship between costs, activities and products, and through this relationship assigns indirect costs to products less arbitrarily than traditional methods. (Investopedia articles ABC P 3. 2011)

Garrison et al. (2008, p. 310) define ABC system as a costing method that is designed to provide managers with cost information for strategic and other decisions that potentially affect capacity and therefore "fixed" as well as variable costs.

3.3.2 ABC characteristics:

1) Simple traditional distinction made between fixed cost and variable cost is not enough guide to provide quality information to design a cost system.

2) The more appropriate distinction between cost behavior patterns are volume (scale) related, diversity (scope) related, events (decisions) related and time related.

3) Cost drivers need to be identified. A cost driver is a structural determinant of cost related activity. The logic behind is that cost drivers dictate the cost behavior pattern. In tracing overhead cost to product, a cost behavior pattern must be understood so that appropriate cost driver could be identified. (http://www.answers.com)

3.3.3 Implementation of ABC system:
Activity-based costing (ABC) systems don't have to be that complicated, particularly if you just want better allocation of your overhead costs rather than a system to look at the cost drivers or the activities that your overhead costs comprise. ABC can be pretty straightforward. This is especially true in a small- or medium-sized firm. In fact, you can probably implement a good, first-rate ABC system by taking the following four steps:

1- Look at your overhead costs.
2- Identify the big overhead cost.
3- Identify the principal activities that use up the overhead costs.
4- Trace the activities to products by using the appropriate measures.
Figure(3-2): General structure of the ABC model could be presented as follows:

1. Look at your overhead costs
2. Identify the big overhead cost
3. Identify the principal activities that use up the overhead costs
4. Trace the activities to products by using the appropriate measures
3.3.4 ABC advantage and benefits:

Advantages:

The major advantage of activity based costing is the ability to estimate the cost of individual products and services precisely. By transferring overhead costs to individual units of products or services, ABC helps identify inefficient or non-profitable products or activities that eat into the profitability of efficient processes or highly profitable products.

1. Making possible equitable and scientific pricing by reducing prices of products that use less activity resources and increase prices of products that consume more of the firm’s activity resources.
2. Helping organizations provide value added services or “top-ups” to existing products on actual cost incurred basis.
3. Eliminating unprofitable items from the product line, thereby increasing profitability without increasing prices, a valuable option in recessionary times.
4. Eliminating the cost of maintaining or running non-remunerative activities, increasing overall profitability.
5. Allowing allocation of resources to profitable items or items that use fewer resources.
6. Ensuring compatibility with performance management scorecards by revealing per person contribution to the product cost, and hence, profits.

Disadvantages:

1. Difficult to identify the overall activities that influence costs.
2. Not easy to select the most suitable cost drive.
3. Difficult to evaluate cost on the basis of activities.
3.4 Just-in-time:

This is one of modern systems implemented by modern organizations worldwide to manage costs under a variety of challenges and limitations. Just-in-time inventory systems rely on effective communications and coordination with suppliers to deliver production requirements "just in time" to insert them into the production process. This system reduces the need for storing production supplies, but increases the reliance on suppliers, quality control and an error-free ordering process. Cost savings can be a byproduct of a JIT system, but it depends on supplier requirements and the general industry. Overall, a JIT system offers a quality-focused inventory and manufacturing process.

Just-in-time An inventory strategy companies employ to increase efficiency and decrease waste by receiving goods only as they are needed in the production process, thereby reducing inventory costs. (investopedia article)

3.4.1 Features of JIT system: (Laura Acevedo, eHow Contributor, 2013)

Long-Term Perspective

- JIT systems require a long-term focus for production development and supply needs.

Automated Purchasing

- An automated purchasing system supports the intense coordination needed to ensure a steady, consistent stream of materials for production.

Strong Relationships

- JIT systems exhibit strong relationships between suppliers and the manufacturer.

Efficiency

- Efficiency in the supply process is essential for a JIT system, but these efficiencies often spill over to the rest of the production and supply process.
**Constant Improvements**

- Just-in-time manufacturing inventory processes rely on constant improvement to help eliminate production problems, quality issues and to help drive more simplistic operations.

### 3.4.2 Financial benefits of JIT : (is4profit article, 2013)

**Reduced costs**

Just in Time can minimize storage costs. Many businesses find that purchasing only the raw materials or components they need for their current jobs, improves cash flow and minimizes the amount of money tied up in stock.

**Higher productivity**

It may seem a daunting prospect, but reorganizing production to make Just in Time work is excellent discipline for any business.

**Competitive advantage**

Lean manufacturing helps create a more flexible business that has better communication with customers and suppliers, and can react more quickly to market demands.

**Improved job satisfaction**

JIT demands active participation in the production process from employees. It increases their skills, gives them greater responsibility and fosters an interest in the performance of the whole company, rather than just their department or team.

### 3.5 Total Quality Management:

Total Quality Management (TQM) is a way of life, it could be considered a practical philosophy for everyone or organization tends to continuous improvement and concentrates on high quality in tools and targets.

TQM is both a philosophy and a set of guidelines that form the basis for continuous and gradual quality improvement of the total organization, whereby planning of improvement activities, implementation of these plans, checking and undertaking actions, is continuously taking place (Rampersad, 2010).
TQM considered one of 'qualitative' management accounting techniques, which covers the organization as a whole. Organizations in our rapidly changeable environment can only survive and rival by continuous quality improvement.

But, what is the meaning of the word (quality)? Which is considered the axis of the TQM method?
The word quality has many meanings according to Hoyle (2007, p. 10):

- A degree of excellence.
- Conformance with requirements.
- The totality of characteristics of an entity that bear on its ability to satisfy stated or implied needs.
- Fitness for use.
- Fitness for purpose.

3.5.1 TQM-features:

The following are some of the features of TQM: (Omtex Classes article, 2010)

1. **Customer Focus**: TQM places emphasis in meeting the requirement of both the internal as well as the external customer. In order to meet the requirements for the external customer, it is necessary to meet the needs of the internal customer.

2. **Continuous Process**: TQM is a continuous process. Constant and continuous efforts are made to improve the quality, and to reduce internal costs.

3. **Defect-free Approach**: TQM places emphasis on the defect-free work most of the time. The defect free approach is phrased in various ways as right first time, working smarter or zero defects.

4. **Employees Involvement**: in TQM everyone is involved in the process from the management director to the junior clerk or worker in the organization.

5. **Recognition and Rewards**: Recognition and rewards is an integral part of company’s TQM Program. Positive reinforcement through recognition and reward is essential to maintain achievement and continuous improvement in quality.

6. **Techniques**: TQM can take place by following various techniques such as quality circle, value engineering, statistical process control, etc. Through such techniques it is possible to improve systems and procedures.
7. **System Approach:** TQM is a system approach to managing the business and improving the performance. Without the total commitment on the part of chief executive officer and his senior executives, TQM cannot take off to a good start.

### 3.5.2 Key elements of successful implementation TQM:

To be successful implementing TQM, an organization must concentrate on the eight key elements: *(saptechies, rekha, 2008)*

1. **Ethics**
2. **Integrity**
3. **Trust**
4. **Training**
5. **Teamwork**
6. **Leadership**
7. **Recognition**
8. **Communication**

1. **Ethics** - Ethics is the discipline concerned with good and bad in any situation.

2. **Integrity** - Integrity implies honesty, morals, values, fairness, and adherence to the facts and sincerity.

3. **Trust** - Trust is a by-product of integrity and ethical conduct.

4. **Training** - Training is very important for employees to be highly productive. Supervisors are solely responsible for implementing TQM within their departments, and teaching their employees the philosophies of TQM.

5. **Teamwork** - To become successful in business, teamwork is also a key element of TQM. With the use of teams, the business will receive quicker and better solutions to problems.

6. **Leadership** - It is possibly the most important element in TQM. It appears everywhere in organization. Leadership in TQM requires the manager to provide an inspiring vision, make strategic directions that are understood by all and to instill values that guide subordinates.

7. **Communication** - It binds everything together. Starting from foundation to roof of the TQM house, everything is bound by strong mortar of communication
8. **Recognition** - Recognition is the last and final element in the entire system. It should be provided for both suggestions and achievements for teams as well as individuals.

### 3.6 Balanced Scorecards:

A Balanced Scorecard defines what management means by "performance" and measures whether management is achieving desired results. The Balanced Scorecard translates Mission and Vision Statements into a comprehensive set of objectives and performance measures that can be quantified and appraised. These measures typically include the following categories of performance *(Harvard Business Review Balanced Scorecard Report.)* *Harvard Business Review, 2002 to present (bimonthly):*

- **Financial performance** (revenues, earnings, return on capital, cash flow)
- **Customer value performance** (market share, customer satisfaction measures, customer loyalty)
- **Internal business process performance** (productivity rates, quality measures, timeliness)
- **Employee performance** (morale, knowledge, turnover, use of best demonstrated practices)

*Figure(3-3): The Balanced Scorecard, from Strategy to Performance Measures*
3.6.1 Characteristics of BSC:

points out that as the name implies; BSC is a methodology to solve challenges in balancing the theories of a strategy with its execution. It has the following characteristics:

*Nair (2004, p. 13)*

- Its methodology is suited for managing business strategy.
- It uses a common language at all levels of the organizations.
- It uses a common set of principles to manage day-to-day operations as well as to framework the company's strategy.
- It is designed to identify and manage business purposes.
- It provides a balance between certain relatively opposing forces in strategy:
  - Internal and external influences.
  - Leading and lagging indicators and measures.
  - Financial and non-financial goals.
  - Finance priorities and operations.

3.6.2 Balanced Scorecard Benefits:

Some of the benefits of the Balanced Scorecard system include *(BSC Designer, netmba, 2009)*

- Translation of strategy into measurable parameters.
- Communication of the strategy to everybody in the firm.
- Alignment of individual goals with the firm's strategic objectives - the BSC recognizes that the selected measures influence the behavior of employees.
- Feedback of implementation results to the strategic planning process.
- Dashboard logic: Referring to balance of company’s activities the analogy with plane’s pilot could take its place.
- New way of financial measurement: Balanced scorecard concept adds other activity’s directions but still considers financial perspective very important.
- Exact forecasts.
- Strategy setting activity improving.
- Long term success.
3.6.3 Balance scorecard implementation:

Implementing the Balanced Scorecard system company-wide should be the key to the successful realization of the strategic plan/ vision (businessballs.com/balanced scorecard p 4).

A Balanced Scorecard should result in:

- Improved processes.
- Motivated/educated employees.
- Enhanced information systems.
- Monitored progress.
- Greater customer satisfaction.
- Increased financial usage.

3.6.4 Potential Pitfalls:

The following are potential pitfalls that should be avoided when implementing the Balanced Scorecard:( http://www.netmba.com)

- Lack of a well-defined strategy.
- Using only lagging measures.
- Use of generic metrics.
Chapter 4: Methodology

Statistical Analysis

Part One: Methodology

Part Two: Analysis and Discussion
Part One: Methodology

4.1.1 Introduction

This part presents the methods & procedures followed by the researchers in conducting the study. It does include the methodology of data, the population, the sample of the study and the tool of the study & (questionnaire), and statistical methods that were used in data analysis. The following details of the above.

4.1.2 Methodology Of The Study:

In order to achieve the objectives of the study, the researchers used descriptive analytical method which tries to "The Extent Of The Application Of Management Accounting Methods In Planning, Control And Decision-Making" and descriptive analytical method tries to compares and explains and assesses to reach the generalizations meaningful increases the stock of knowledge on the subject, has been collecting data from sources primary and secondary sources as follows:

A. primary sources:

by looking in side of the field to distribute questionnaires to study some vocabulary study, inventory and collection the necessary information on the subject of research, and then discharged and statistical analysis and use of appropriate statistical tests in order to reach significance and value indicators to support the study.

B. secondary sources:

The researchers used secondary data sources to address the theoretical framework for the study through the following:

1. Arab and foreign references and books and addressed the issue of study.
2. Periodicals, articles and published studies and master's and doctoral theses related.
3. Researchers hired reports and bulletins issued by institutions and related centers.
4. Researchers hired to the Internet and electronic copies on its pages.
4.1.3 The population and The Study Sample:

The population of the study is to employees in NGOs organizations in the province of Gaza, and the study sample amounted to 30 employees in the following NGOs organizations (Association of Public Service, Al-Quds Open University)

4.1.4 Statistical Description of the study sample according to the characteristics and personality traits

A. Distribution the characteristics of the sample according Post title:

Table (1): Distribution of the sample

<table>
<thead>
<tr>
<th>Post title</th>
<th>Frequency</th>
<th>Percentage%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Executive manager</td>
<td>1</td>
<td>3.3</td>
</tr>
<tr>
<td>Financial manager</td>
<td>2</td>
<td>6.7</td>
</tr>
<tr>
<td>Accountant</td>
<td>14</td>
<td>46.7</td>
</tr>
<tr>
<td>Internal auditor</td>
<td>2</td>
<td>6.7</td>
</tr>
<tr>
<td>Others</td>
<td>11</td>
<td>36.7</td>
</tr>
<tr>
<td>Total</td>
<td>30</td>
<td>100.0</td>
</tr>
</tbody>
</table>

It's clear that from the results in Table (1) That 3.3% from sample are Executive manager, 6.7% are Financial manager, while the majority of study sample are Accountant, 6.7% Internal auditor, and 36.7% others.
B. Distribution the characteristics of the sample according Educational attainment:

Table (2): Distribution of the sample

According Educational attainment

<table>
<thead>
<tr>
<th>Educational attainment</th>
<th>Frequency</th>
<th>Percentage%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Masters and above</td>
<td>4</td>
<td>13.3</td>
</tr>
<tr>
<td>Bachelors</td>
<td>16</td>
<td>53.3</td>
</tr>
<tr>
<td>Diploma</td>
<td>10</td>
<td>33.3</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>30</strong></td>
<td><strong>100.0</strong></td>
</tr>
</tbody>
</table>

It’s clear that from the results in Table (2) that 13.3% their educational Masters and above, 53.3% Bachelors, while 33.3% Diploma.

C. Distribution the characteristics of the sample according Specialization:

Table (3): Distribution of the sample

According Specialization

<table>
<thead>
<tr>
<th>Specialization</th>
<th>Frequency</th>
<th>Percentage%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounting</td>
<td>18</td>
<td>60.0</td>
</tr>
<tr>
<td>Business administration</td>
<td>9</td>
<td>30.0</td>
</tr>
<tr>
<td>Banking and finance</td>
<td>1</td>
<td>3.3</td>
</tr>
<tr>
<td>Others</td>
<td>2</td>
<td>6.7</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>30</strong></td>
<td><strong>100.0</strong></td>
</tr>
</tbody>
</table>

It's clear from the results in Table (3) that 60.0% their Specialization Accounting, 30.0% Business administration, 3.3% banking and finance, while 6.7% others.
D. Distribution the characteristics of the sample according Duration of experience in the present post:

Table (4) :Distribution of the sample according Duration of experience in the present post

<table>
<thead>
<tr>
<th>Duration of experience in the present post</th>
<th>Frequency</th>
<th>Percentage%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Less than 5 years</td>
<td>15</td>
<td>50.0</td>
</tr>
<tr>
<td>Between 5-9 years</td>
<td>9</td>
<td>30.0</td>
</tr>
<tr>
<td>Between 10-15 years</td>
<td>5</td>
<td>16.7</td>
</tr>
<tr>
<td>More than 15 years</td>
<td>1</td>
<td>3.3</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>30</strong></td>
<td><strong>100.0</strong></td>
</tr>
</tbody>
</table>

It's clear from the results in Table (4) that 50.0% their experience Less than 5 years, 30.0% Between 5-9 years, 16.7% Between 10-15 years, while 3.3% More than 15 years.

E. Distribution the characteristics of the sample according Main activities of the company:

Table (5) :Distribution of the sample

According Main activities of the company

<table>
<thead>
<tr>
<th>Main activities of the company</th>
<th>Frequency</th>
<th>Percentage%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Services</td>
<td>30</td>
<td>100.0</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>30</strong></td>
<td><strong>100.0</strong></td>
</tr>
</tbody>
</table>

It's clear from the results in Table (5) that all the sample study main activities of the company services.
**F. Distribution the characteristics of the sample according The company age:**

Table (6): Distribution of the sample according The company age

<table>
<thead>
<tr>
<th>The company age</th>
<th>Frequency</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Less than 5 years</td>
<td>1</td>
<td>3.3</td>
</tr>
<tr>
<td>Between 10-15 years</td>
<td>2</td>
<td>6.7</td>
</tr>
<tr>
<td>More than 15 years</td>
<td>27</td>
<td>90.0</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>30</strong></td>
<td><strong>100.0</strong></td>
</tr>
</tbody>
</table>

It's clear from the results in Table (6) that 3.3% from sample their company age Less than 5 years, 6.7% Between 10-15 years, while 90.0% More than 15 years.

**G. Distribution the characteristics of the sample according Number of employees in the company:**

Table (7): Distribution of the sample according Number of employees in the company

<table>
<thead>
<tr>
<th>Number of employees in the company</th>
<th>Frequency</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Between 21-50 employees</td>
<td>1</td>
<td>3.3</td>
</tr>
<tr>
<td>Between 51-100 employees</td>
<td>1</td>
<td>3.3</td>
</tr>
<tr>
<td>More than 100 employees</td>
<td>28</td>
<td>93.3</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>30</strong></td>
<td><strong>100.0</strong></td>
</tr>
</tbody>
</table>

It's clear from the results in Table (7) that 3.3% from sample Number of employees in their company Between 21-50 employees, 3.3% Between 51-100 employees, 93.3% More than 100 employees.
H. Distribution the characteristics of the sample according The degree of competition the company faces is:

Table (8): Distribution of the sample according The degree of competition the company faces is

<table>
<thead>
<tr>
<th>The degree of competition the company faces is</th>
<th>Frequency</th>
<th>Percentage%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Big</td>
<td>12</td>
<td>40.0</td>
</tr>
<tr>
<td>Moderate</td>
<td>12</td>
<td>40.0</td>
</tr>
<tr>
<td>Weak</td>
<td>6</td>
<td>20.0</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>30</strong></td>
<td><strong>100.0</strong></td>
</tr>
</tbody>
</table>

It's clear from the results in Table (8) that 40.0% from sample The degree of competition in the company faces is Big, and the same percentage 40.0% is Moderate, while 20.0% is weak.

I. The extent of the study sample knowledge and their familiarity with the Management Accounting methods

Table (9): Distribution of the sample according The degree of competition the company faces is

<table>
<thead>
<tr>
<th>Knowledge Method</th>
<th>Excellent</th>
<th>Good</th>
<th>Moderate</th>
<th>Weak</th>
<th>Very weak</th>
</tr>
</thead>
<tbody>
<tr>
<td>Activity based costing (ABC)</td>
<td>43.3</td>
<td>40.0</td>
<td>6.7</td>
<td>6.7</td>
<td>3.3</td>
</tr>
<tr>
<td>Just-in-time method (JIT)</td>
<td>40.0</td>
<td>36.7</td>
<td>23.3</td>
<td>0.0</td>
<td>0.0</td>
</tr>
<tr>
<td>Total quality management (TQM)</td>
<td>23.3</td>
<td>60.0</td>
<td>13.3</td>
<td>3.3</td>
<td>0.0</td>
</tr>
<tr>
<td>Balanced score card (BSC)</td>
<td>16.7</td>
<td>63.3</td>
<td>13.3</td>
<td>3.3</td>
<td>3.3</td>
</tr>
</tbody>
</table>

It's clear from the results in Table (9) that 43.3% their Activity based costing is excellent, 40.0% Just-in-time method for them is excellent, 60.0% Total quality management for them is good, 63.3% Balanced score card for them is good.
4.1.5 Tool Of Study:

The researchers seek through this study to analyze "The Extent Of applying Managerial Accounting Methods In Planning, Control And Decision-Making", the questionnaire has been prepared it contain of two part:

**Part I:** Demographic information about participations.

**Part II:** study variables, It consists of three dimensions that consists of 19 paragraph, its following:

- **First dimension:** Applying management accounting techniques in planning process, It consists of 6 paragraphs.
- **Second dimension:** Applying management accounting techniques in controlling process, It consists of 6 paragraphs.
- **Third dimension:** Applying management accounting techniques in decision-making process, It consists of 7 paragraphs.

4.1.6 Questionnaire Correction:

The researchers used Likert scale to correct questionnaire paragraph, So that the patch on the "The Extent Of Applying Of Managerial Accounting Methods In Planning, Control And Decision-Making", according to five point scale the results appear as strengthen agreement (5) degree, Agree answer (4), neutral answer (3), against answer (2), strengthens against answer (1), it's clear in table (10):

<table>
<thead>
<tr>
<th>Scale</th>
<th>Certainly disagree</th>
<th>Disagree</th>
<th>Neutral</th>
<th>agree</th>
<th>Certainly agree</th>
</tr>
</thead>
<tbody>
<tr>
<td>Relative weight</td>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
</tr>
</tbody>
</table>

Table (10)

Indicate Likert Scale
4.1.7 Statistical Methods:

The researcher's emptying and analysis the questionnaire through Statistical Package for the Social Sciences (SPSS), and it used through the following styles.

1. Descriptive statistics such as: percentage, arithmetic average, standard deviation, relative arithmetic average and this command is used in order to know categories of variable frequency according to researchers in the description of the variables study.

2. Person Correlation Coefficient: to make verification of consistency questionnaire paragraphs.

3. Cronbach's Alpha coefficient: to knowing the reliability of questionnaire paragraphs.

4. Kolomogrov - smernov: to knowing data catogeral are normal distribution or not. (1- Sample K-S).

5. T- Test: for the mean single sample (One sample T test) to know the difference between the mean paragraph and medium neutral "3".

4.1.8 Validity And Reliability Of The Study:

First: Questionnaire Validity:

Is means to measure the response questionnaire prepared for the measure, has been to verify the validity of the questionnaire through the following:

A. Arbitrators Validity:

The researchers presented the study tool in its initial group of arbitrators composed of members of the faculty specialists members at Islamic University of Gaza, it has asked a researchers from the arbitrators make their views known in the appropriate phrases to measure developed for him, and the clarity drafting statement and how suitable each statement for the area to which it belongs, and the insufficient of statements to cover all of the subjects of study, in addition to propose what they deem necessary to modify the formulation of statements or deleted, and based on the feedback and directions by arbitrators, the researchers adjustments agreed by the arbitrators.
**B. Internal consistency validity:**

It was calculated Internal consistency for questionnaire paragraph on study sample amounting to (30), that by calculated correlations coefficient between each with total degree for each dimension, and table (11) shows that the correlation coefficients indicated significant at the level 0.05, where the probability value of each paragraph of less than 0.05 and so paragraphs of the questionnaire are validity to set the measure.

**Table (11) internal validity for Questionnaire paragraph**

<table>
<thead>
<tr>
<th>No</th>
<th>Paragraph</th>
<th>Relation Coefficient</th>
<th>Significance level</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>First dimension: Applying management accounting techniques in planning process</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1</td>
<td>Your planning process includes determining target clients and how to win their loyalty.</td>
<td>0.56</td>
<td>0.000*</td>
</tr>
<tr>
<td>2</td>
<td>Just in time method matches the nature of the company's activities.</td>
<td>0.70</td>
<td>0.000*</td>
</tr>
<tr>
<td>3</td>
<td>Your company practicing the following TQM principles:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>A</td>
<td>Employee involvement</td>
<td>0.60</td>
<td>0.000*</td>
</tr>
<tr>
<td>B</td>
<td>Working as a team</td>
<td>0.53</td>
<td>0.000*</td>
</tr>
<tr>
<td>C</td>
<td>Organizational structure</td>
<td>0.60</td>
<td>0.000*</td>
</tr>
<tr>
<td>D</td>
<td>Stepwise in development</td>
<td>0.79</td>
<td>0.000*</td>
</tr>
<tr>
<td>E</td>
<td>Consistency</td>
<td>0.83</td>
<td>0.000*</td>
</tr>
<tr>
<td>4</td>
<td>Your company classifying its activities into harmonizing main groups to create cost pool for each activity.</td>
<td>0.73</td>
<td>0.000*</td>
</tr>
<tr>
<td>5</td>
<td>There is a correlation between the company's strategic objectives and implemented standards.</td>
<td>0.57</td>
<td>0.000*</td>
</tr>
<tr>
<td>6</td>
<td>Your company needs a separated management accounting department integrated with financial department.</td>
<td>0.72</td>
<td>0.000*</td>
</tr>
<tr>
<td></td>
<td>Second dimension: Applying management accounting techniques in controlling process</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1</td>
<td>The amount of your indirect costs requires applying ABC method.</td>
<td>0.83</td>
<td>0.000*</td>
</tr>
<tr>
<td>2</td>
<td>Your company balances between financial and non-financial measures.</td>
<td>0.79</td>
<td>0.000*</td>
</tr>
<tr>
<td>No</td>
<td>Paragraph</td>
<td>Relation Coefficient</td>
<td>Significance level</td>
</tr>
<tr>
<td>----</td>
<td>---------------------------------------------------------------------------</td>
<td>-----------------------</td>
<td>--------------------</td>
</tr>
<tr>
<td>3</td>
<td>The management in your company sets the standards that related to:</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>A Profitability</td>
<td>0.76</td>
<td>0.000*</td>
</tr>
<tr>
<td></td>
<td>B Market share</td>
<td>0.77</td>
<td>0.000*</td>
</tr>
<tr>
<td></td>
<td>C Productivity</td>
<td>0.43</td>
<td>0.000*</td>
</tr>
<tr>
<td></td>
<td>D Maintain brand in some product or service</td>
<td>0.62</td>
<td>0.000*</td>
</tr>
<tr>
<td></td>
<td>E Social responsibility</td>
<td>0.61</td>
<td>0.000*</td>
</tr>
<tr>
<td>4</td>
<td>According to BSC; your company translates its strategy into acceptable and understandable measures amongst staff members.</td>
<td>0.57</td>
<td>0.000*</td>
</tr>
<tr>
<td>5</td>
<td>The company applies (pre-control)</td>
<td>0.59</td>
<td>0.000*</td>
</tr>
<tr>
<td>6</td>
<td>Your revenues go up as you provide products or render services faster.</td>
<td>0.74</td>
<td>0.000*</td>
</tr>
</tbody>
</table>

**Third dimension: Applying management accounting techniques in decision-making process**

<table>
<thead>
<tr>
<th>No</th>
<th>Paragraph</th>
<th>Relation Coefficient</th>
<th>Significance level</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Financial department is required to provide alternatives to the management during decision-making process.</td>
<td>0.62</td>
<td>0.000*</td>
</tr>
<tr>
<td>2</td>
<td>Management accounting information and reports are considered main resource in decision-making process.</td>
<td>0.70</td>
<td>0.000*</td>
</tr>
<tr>
<td>3</td>
<td>Administrative staff in the company has a reasonable opportunity in setting objectives and drawing policies for the company.</td>
<td>0.55</td>
<td>0.000*</td>
</tr>
<tr>
<td>4</td>
<td>The company uses ABC in pricing decisions.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Team leaders and production line managers are free to exercise their judgment in all routine processes.</td>
<td>0.55</td>
<td>0.000*</td>
</tr>
<tr>
<td>6</td>
<td>The following advantages were developed as a result of management accounting reports:</td>
<td>0.50</td>
<td>0.000*</td>
</tr>
<tr>
<td></td>
<td>A Increased competitive advantage</td>
<td>0.54</td>
<td>0.000*</td>
</tr>
<tr>
<td></td>
<td>B Cost reduction</td>
<td>0.79</td>
<td>0.000*</td>
</tr>
<tr>
<td></td>
<td>C Increased productivity</td>
<td>0.76</td>
<td>0.000*</td>
</tr>
<tr>
<td></td>
<td>D Increased customers' satisfaction</td>
<td>0.71</td>
<td>0.000*</td>
</tr>
</tbody>
</table>
7 To take strategic decisions; your company make a comparisons with competitors about procedures and policies.

<table>
<thead>
<tr>
<th>No</th>
<th>Paragraph</th>
<th>Relation Coefficient</th>
<th>Significance level</th>
</tr>
</thead>
<tbody>
<tr>
<td>7</td>
<td>To take strategic decisions; your company make a comparisons with competitors about procedures and policies.</td>
<td>0.77</td>
<td>0.000*</td>
</tr>
</tbody>
</table>

* Correlation is statistical significant at $\alpha \leq 0.05$

**C. Structure Validity:**

Table (12) indicated that correlation coefficients between degree of each dimension of the questionnaire and the total degree for the questionnaire, the correlation coefficients have statistically significant at $\alpha \leq 0.05$, while the probability value for all paragraph less than 0.05.

**Table (12) The correlations coefficient between five dimensions and the total degree of the questionnaire**

<table>
<thead>
<tr>
<th>Dimension</th>
<th>Relation Coefficient</th>
<th>Significance level</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>First dimension:</strong> Applying management accounting techniques in planning process</td>
<td>0.91</td>
<td>0.000*</td>
</tr>
<tr>
<td><strong>Second dimension:</strong> Applying management accounting techniques in controlling process</td>
<td>0.90</td>
<td>0.000*</td>
</tr>
<tr>
<td><strong>Third dimension:</strong> Applying management accounting techniques in decision-making process</td>
<td>0.84</td>
<td>0.000*</td>
</tr>
</tbody>
</table>

* Correlation is statistical significant at $\alpha \leq 0.05$
Second: The Reliability Of Study:

reliability questionnaire means to give this questionnaire the same result if the redistribution of questionnaire more than time under the same the circumstances and conditions, or in the other words the reliability of questionnaire means stability in the results of the questionnaire and not change significantly as if it were re-distributed to the members of the sample several times during the time intervals certain.

- **Reliability by Cranach's Alpha Method:**

after the questionnaire applying, it was scaled the Cranach's alpha coefficient for the reliability measurement, While it was founded that the value of Cranach's alpha for the total questionnaire is 0.91, this express that the questionnaire having a high coefficient of reliability, this will clear through the table (13):

**Table (13) express Cranach's alpha coefficient for the**

<table>
<thead>
<tr>
<th>Questionnaire Reliability scale</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Dimension</strong></td>
</tr>
<tr>
<td>First dimension: Applying management accounting techniques in planning process</td>
</tr>
<tr>
<td>Second dimension: Applying management accounting techniques in controlling process</td>
</tr>
<tr>
<td>Third dimension: Applying management accounting techniques in decision-making process</td>
</tr>
<tr>
<td>Total questionnaire paragraphs</td>
</tr>
</tbody>
</table>
Part Two: Analysis And Discussion

4.2.1 Introduction:
This part aims to achieve the objectives of the study, and for that, the researchers collected data required by the study tool "questionnaire", was empty and analyzed statistically, and conduct the necessary tests, which have been detailed in the previous chapter, the researchers used the Statistical Package for the Social Sciences (SPSS), in the analysis of data, and to reached of the study result.

4.2.2 Normal Distribution Test: Kolmogorov - Samarnov Test (1- Sample K-S)

The following test Kolmogorov - Samarnov to see if the data follow a normal distribution or not a test is necessary in the case of hypothesis testing because most laboratory tests require that the data distribution normal, and Table (14) test results as the probability value of each dimension more than 0.05 (sig. > 0.05) and this indicates that the data follow a normal distribution and parametric tests should be used.

Table (14)

Normal Distribution Test (1-Sample Kolmogorov-Smirnov)

<table>
<thead>
<tr>
<th>Dimension</th>
<th>Z-Value</th>
<th>Probability Value</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>First dimension:</strong> Applying management accounting techniques in planning process</td>
<td>0.77</td>
<td>0.59</td>
</tr>
<tr>
<td><strong>Second dimension:</strong> Applying management accounting techniques in controlling process</td>
<td>0.68</td>
<td>0.74</td>
</tr>
<tr>
<td><strong>Third dimension:</strong> Applying management accounting techniques in decision-making process</td>
<td>0.71</td>
<td>0.69</td>
</tr>
<tr>
<td><strong>Total questionnaire paragraphs</strong></td>
<td>0.48</td>
<td>0.97</td>
</tr>
</tbody>
</table>
4.2.3 Analysis Study Dimension

The researchers analyze the dimensions of the study, to see the reality of these dimensions when the study population, With the following results using T test for each sample (One Sample T test), to see if the arithmetic average of the degree of response of each paragraph of the questionnaire dimensions equal degree of neutrality is 3 or not, if the value of (p-value) (sig) more than the significance level, in this case be opinions the study population approaching degree of neutrality is 3, and if the value of (p-value) (sig) less than the significance level, in this case can determine if the average response increase or decrease the degree of neutrality, through a reference value if the reference test positive this means that the arithmetic mean of the response over the degree of neutrality, a 3 and vice versa, and can be explained the results of the analysis study dimensions through the following:

A. Analysis the paragraphs first dimension "Applying managerial accounting techniques in planning process"

By T test paragraphs first dimension was tested to see if the average degree of response of each paragraph of the dimension and the dimension in general has reached degree of neutrality is 3 or increased or decrease about it, it was found that the arithmetic mean of all paragraphs equal to 4.19, and standard deviation equal to 0.54, and the relative weight equal to 83.8%, and the value of T test equal to "13.75", and p- value equal 0.000, which is less than 0.05, which indicates that the average degree of response to the dimension of the "Applying managerial accounting techniques in planning process" has increased the degree of neutrality is 3, and this shows approval of characteristic sample on this dimension, and the results are shown in Table (15).
Table (15) results of T test & arithmetic mean & relative weight for paragraphs

First Dimension and their Paragraphs

<table>
<thead>
<tr>
<th>No.</th>
<th>Paragraph</th>
<th>Mean</th>
<th>Standard deviation</th>
<th>Relative % Weight</th>
<th>T Test</th>
<th>Sig level</th>
<th>Rank</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Your planning process includes determining target clients and how to win their loyalty.</td>
<td>4.53</td>
<td>0.63</td>
<td>90.7</td>
<td>7.40</td>
<td>0.000*</td>
<td>1</td>
</tr>
<tr>
<td>2</td>
<td>Just in time method matches the nature of the company's activities.</td>
<td>4.03</td>
<td>0.76</td>
<td>80.7</td>
<td>5.57</td>
<td>0.000*</td>
<td>8</td>
</tr>
<tr>
<td>3</td>
<td>Your company practicing the following TQM principles:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>A Employee involvement</td>
<td>4.00</td>
<td>0.98</td>
<td>80.0</td>
<td>9.38</td>
<td>0.000*</td>
<td>9</td>
</tr>
<tr>
<td></td>
<td>B Working as a team</td>
<td>4.27</td>
<td>0.74</td>
<td>85.3</td>
<td>6.84</td>
<td>0.000*</td>
<td>4</td>
</tr>
<tr>
<td></td>
<td>C Organizational structure</td>
<td>4.20</td>
<td>0.96</td>
<td>84.0</td>
<td>10.27</td>
<td>0.000*</td>
<td>5</td>
</tr>
<tr>
<td></td>
<td>D Stepwise in development</td>
<td>4.33</td>
<td>0.71</td>
<td>86.7</td>
<td>11.19</td>
<td>0.000*</td>
<td>3</td>
</tr>
<tr>
<td></td>
<td>E Consistency</td>
<td>4.37</td>
<td>0.67</td>
<td>87.3</td>
<td>5.89</td>
<td>0.000*</td>
<td>2</td>
</tr>
<tr>
<td>4</td>
<td>Your company classifying its activities into harmonizing main groups to create cost pool for each activity.</td>
<td>3.93</td>
<td>0.87</td>
<td>78.7</td>
<td>9.11</td>
<td>0.000*</td>
<td>10</td>
</tr>
<tr>
<td>5</td>
<td>There is a correlation between the company's strategic objectives and implemented standards.</td>
<td>4.13</td>
<td>0.68</td>
<td>82.7</td>
<td>5.67</td>
<td>0.000*</td>
<td>6</td>
</tr>
<tr>
<td>6</td>
<td>Your company needs a separated management accounting department integrated with financial department.</td>
<td>4.10</td>
<td>1.06</td>
<td>82.0</td>
<td>9.92</td>
<td>0.000*</td>
<td>7</td>
</tr>
</tbody>
</table>

* Total degree for first dimension: \[4.19 \pm 0.54; 83.8; 13.75; 0.000*\]

* arithmetic mean is statistical significant at \(\alpha \leq 0.05\)
B. Analysis the paragraphs second dimension "Applying managerial accounting techniques in controlling process"

By T test paragraphs second dimension was tested to see if the average degree of response of each paragraph of the dimension and the dimension in general has reached degree of neutrality is 3 or increased or decrease about it, it was found that the arithmetic mean of all paragraphs equal to 4.17, and standard deviation equal to 0.47, and the relative weight equal to 83.4%, and the value of test T equal to "13.20", and p- value equal 0.000, which is less than 0.05, which indicates that the average degree of response to the dimension of the "Applying managerial accounting techniques in controlling process" has increased the degree of neutrality is 3, and this shows approval of characteristic sample on this dimension, and the results are shown in Table (16).
Table (16) results of t test & arithmetic mean & relative weight for paragraphs second dimension and their paragraphs

<table>
<thead>
<tr>
<th>No .</th>
<th>Paragraph</th>
<th>Mean</th>
<th>Standard Deviation</th>
<th>Relative %Weight</th>
<th>T Test</th>
<th>Sig level</th>
<th>Rank</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>The amount of your indirect costs requires applying ABC method.</td>
<td>4.10</td>
<td>0.61</td>
<td>82.0</td>
<td>7.06</td>
<td>0.000*</td>
<td>6</td>
</tr>
<tr>
<td>2</td>
<td>Your company balances between financial and non-financial measures.</td>
<td>4.07</td>
<td>0.83</td>
<td>81.3</td>
<td>7.58</td>
<td>0.000*</td>
<td>7</td>
</tr>
<tr>
<td>3</td>
<td>The management in your company sets the standards that related to:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>A  Profitability</td>
<td>4.13</td>
<td>0.82</td>
<td>82.7</td>
<td>7.76</td>
<td>0.000*</td>
<td>5</td>
</tr>
<tr>
<td></td>
<td>B  Market share</td>
<td>4.20</td>
<td>0.85</td>
<td>84.0</td>
<td>5.34</td>
<td>0.000*</td>
<td>4</td>
</tr>
<tr>
<td></td>
<td>C  Productivity</td>
<td>3.90</td>
<td>0.92</td>
<td>78.0</td>
<td>9.96</td>
<td>0.000*</td>
<td>10</td>
</tr>
<tr>
<td></td>
<td>D  Maintain brand in some product or service</td>
<td>4.40</td>
<td>0.77</td>
<td>88.0</td>
<td>12.04</td>
<td>0.000*</td>
<td>2</td>
</tr>
<tr>
<td></td>
<td>E  Social responsibility</td>
<td>4.50</td>
<td>0.68</td>
<td>90.0</td>
<td>9.92</td>
<td>0.000*</td>
<td>1</td>
</tr>
<tr>
<td></td>
<td>4  According to BSC; your company translates its strategy into acceptable and understandable measures amongst staff members.</td>
<td>4.10</td>
<td>0.61</td>
<td>82.0</td>
<td>7.39</td>
<td>0.000*</td>
<td>6</td>
</tr>
<tr>
<td></td>
<td>5  The company applies (pre-control)</td>
<td>3.93</td>
<td>0.69</td>
<td>78.7</td>
<td>8.41</td>
<td>0.000*</td>
<td>9</td>
</tr>
<tr>
<td></td>
<td>6  Your revenues go up as you provide products or render services faster.</td>
<td>4.37</td>
<td>0.89</td>
<td>87.3</td>
<td>9.10</td>
<td>0.000*</td>
<td>3</td>
</tr>
</tbody>
</table>

| Total degree for first dimension | 4.17 | 0.47 | 83.4 | 13.20 | 0.000* |

* arithmetic mean is statistical significant at $\alpha \leq 0.05$
C. Analysis the paragraphs third dimension "Applying managerial accounting techniques in decision-making process"

By T test paragraphs third dimension was tested to see if the average degree of response of each paragraph of the dimension and the dimension in general has reached degree of neutrality is 3 or increased or decrease about it, it was found that the arithmetic mean of all paragraphs equal to 4.16, and standard deviation equal to 0.48, and the relative weight equal to 83.1%, and the value of test T equal to "14.71, and p-value equal 0.000, which is less than 0.05, which indicates that the average degree of response to the dimension of the "Applying managerial accounting techniques in decision-making process" has increased the degree of neutrality is 3, and this shows approval of characteristic sample on this dimension, and the results are shown in Table (17).
Table (17) results of t test & arithmetic mean & relative weight for paragraphs third dimension and their paragraphs

<table>
<thead>
<tr>
<th>No.</th>
<th>Paragraph</th>
<th>Mean</th>
<th>Standard deviation</th>
<th>Weight %</th>
<th>T Test</th>
<th>Sig level</th>
<th>Rank</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Financial department is required to provide alternatives to the management during decision-making process.</td>
<td>4.10</td>
<td>0.66</td>
<td>82.0</td>
<td>11.24</td>
<td>0.000*</td>
<td>5</td>
</tr>
<tr>
<td>2</td>
<td>Management accounting information and reports are considered main resource in decision-making process.</td>
<td>4.50</td>
<td>0.73</td>
<td>90.0</td>
<td>10.77</td>
<td>0.000*</td>
<td>1</td>
</tr>
<tr>
<td>3</td>
<td>Administrative staff in the company has a reasonable opportunity in setting objectives and drawing policies for the company.</td>
<td>4.20</td>
<td>0.61</td>
<td>84.0</td>
<td>6.92</td>
<td>0.000*</td>
<td>4</td>
</tr>
<tr>
<td>4</td>
<td>The company uses ABC in pricing decisions.</td>
<td>3.97</td>
<td>0.76</td>
<td>79.3</td>
<td>7.40</td>
<td>0.000*</td>
<td>9</td>
</tr>
<tr>
<td>5</td>
<td>Team leaders and production line managers are free to exercise their judgment in all routine processes.</td>
<td>4.03</td>
<td>0.76</td>
<td>80.7</td>
<td>15.04</td>
<td>0.000*</td>
<td>7</td>
</tr>
<tr>
<td>6</td>
<td>The following advantages were developed as a result of management accounting reports:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>A</td>
<td>Increased competitive advantage</td>
<td>4.38</td>
<td>0.49</td>
<td>87.6</td>
<td>7.50</td>
<td>0.000*</td>
<td>2</td>
</tr>
<tr>
<td>B</td>
<td>Cost reduction</td>
<td>4.10</td>
<td>0.80</td>
<td>82.0</td>
<td>6.23</td>
<td>0.000*</td>
<td>5</td>
</tr>
<tr>
<td>C</td>
<td>Increased productivity</td>
<td>3.97</td>
<td>0.85</td>
<td>79.3</td>
<td>9.79</td>
<td>0.000*</td>
<td>10</td>
</tr>
<tr>
<td>D</td>
<td>Increased customers' satisfaction</td>
<td>4.37</td>
<td>0.76</td>
<td>87.3</td>
<td>6.29</td>
<td>0.000*</td>
<td>3</td>
</tr>
<tr>
<td>7</td>
<td>To take strategic decisions; your company make comparisons with competitors about procedures and policies.</td>
<td>4.00</td>
<td>0.87</td>
<td>80.0</td>
<td>12.13</td>
<td>0.000*</td>
<td>8</td>
</tr>
</tbody>
</table>

**Total degree for third dimension** | 4.16  | 0.48               | 83.1     | 14.71   | 0.000*    |

* arithmetic mean is statistical significant at $\alpha \leq 0.05$
Chapter 5: Conclusion and Recommendations
5.1 Introduction

This research sought to examine the role of some traditional and modern management accounting methods (ABC, JIT, TQM, and BSC) in implementing the basic three functions of management: planning, controlling, and decision-making process within Non-governmental organization and working in Gaza. Structured questionnaire was administered amongst thirty respondents, and then it was received completely.

5.2 Conclusion

The following is a summary of the conclusions from the research:

1- The results show strong to moderate competition between the non-governmental organizations, the results for "Big competition" and "moderate competition" was 40%,40% respectively.

2- The questionnaire showed that all the respondent from the service sector.

3- The majority of the respondents were accountants by 60%.

4- The findings reveal that respondents have a good technical knowledge and understanding in managerial accounting techniques included in this study as follows: ABC, JIT, TQM, and BSC.

5- The findings showed less agreement amongst respondents on the appropriateness of BSC technique and the most one is ABC.

6- The total proportional mean for planning field = 83.8%, which indicates that the average degree of response to the dimension of the "Applying managerial accounting techniques in planning process" has increased the degree of neutrality is 3.

7- The total proportional mean for planning field = 83.4%, which indicates that the average degree of response to the dimension of the "Applying managerial accounting techniques in controlling process" has increased the degree of neutrality is 3.

8- The total proportional mean for planning field = 83.1%, which indicates that the average degree of response to the dimension of the "Applying managerial accounting techniques in Decision making process" has increased the degree of neutrality is 3.
5.3 Recommendations

Based on the research findings and conclusions, we recommend that:

1. The status of strong competition between NGOs should motivate managers to pay more attention on applying management accounting techniques.

2. From the results that we have been met, we suggest to establish separate management accounting departments to make the management accounting more effective.

3. We suggest that all of the NGOs should train their employees to use the modern techniques to make their activities more efficient and in perfect way and to improve their performance.

4. Universities should concentrate on all of the modern techniques that we have and also that will we have in the future to make the student familiar with these techniques to get the good jobs.
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Appendix 1: The questionnaire (Arabic version)

بسم الله الرحمن الرحيم

الموضوع: تعينية استبانة

السادة ................................................................. / المحترمون

السلام عليكم ورحمة الله وبركاته،

تحية طيبة و بعد،

يقوم الباحث بإجراء دراسة تطبيقية للحصول على درجة البكالوريوس في المحاسبة من الجامعة الإسلامية بغزة بعنوان: " مدى تطبيق أساليب المحاسبة الإدارية في التخطيط والرقابة و اتخاذ القرار - دراسة تطبيقية على المؤسسات غير الحكومية " لما تشكله هذه المؤسسات من دعامة أساسية للاقتصاد الوطني.

يرجى من سيداتكم التكرم بالإجابة على أسئلة هذه الاستبانة بالقدر الكافي من الدقة و الموضوعية و الذي سينعكس على نتائج الدراسة و توصياتها ، و إعادتها للباحث في أقرب فرصة ممكنة حتى يتسنى تحليل الإجابات ، مع التأكيد على أن المعلومات التي ستحصل عليها من خلال إجاباتكم ستحظى بالسرية و سوف تستخدم فقط لأغراض البحث العلمي.

شكرا لوقتكم و لحسن تعاونكم ،

الباحث

محسن حسن سكك
رامي ممدوح ساق الله

رقم الهاتف: 0598269541
0595557478

m8hs@hotmail.com: البريد الإلكتروني
Romyo-y@hotmail.com
القسم الأول / الأسئلة الشخصية والخاصة بالشركة المستهدفة:

1. المسمى الوظيفي:
   □ المدير التنفيذي □ المدير المالي □ محاسب □ مدقق داخلي □ غير ذلك (الرجاء ذكره)

2. المؤهل العلمي:
   □ ماجستير فاعل □ بكالوريوس □ دبلوم □ ثانوية عامة فما دون

3. التخصص العلمي:
   □ محاسب □ إدارة أعمال □ اقتصاد
   □ علوم مالية وصرفية □ غير ذلك (الرجاء ذكرها)

4. عدد سنوات الخبرة في المسمى الوظيفي الحالي:
   □ أقل من 5 سنوات □ 5-10 سنوات □ 10-15 سنة □ أكثر من 15 سنة

5. يتمثل النشاط الرئيس للمؤسسة في مجال:
   □ الصناعة □ الخدمات □ الاستشارات □ التأمين □ بنوك وخدمات صرفية □ غير ذلك (الرجاء ذكره)

6. مدة ممارسة المؤسسة لنشاطها:
   □ أقل من 5 سنوات □ 5-10 سنوات □ 10-15 سنة □ أكثر من 15 سنة

7. عدد الموظفين في المؤسسة:
   □ أقل من 20 موظف □ 21-50 موظف □ 51-100 موظف □ أكثر من 100 موظف

8. درجة المنافسة التي تواجهها المؤسسة:
   □ كبيرة جدا □ كبيرة □ متوسطة □ ضعيفة □ لا يوجد منافسة
**القسم الثاني / الأسئلة المتعلقة بالدراسة (ثلاثة محاور):**

**المحور الأول / مدى تأثير أساليب المحاسبة الإدارية في عملية التخطيط:**

يرجى وضع علامة (X) في الخانة الأقرب لتقانكم ورأيكم:

<table>
<thead>
<tr>
<th>المعلومة</th>
<th>الملاحظ</th>
<th>الملاحظ</th>
<th>الملاحظ</th>
</tr>
</thead>
<tbody>
<tr>
<td>غير موافق بشدة</td>
<td>موافق بشدة</td>
<td>موافق بدرجة متوسطة</td>
<td>موافق بدرجة جيدة</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>الرقم</th>
<th>الموضوع</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>تشمل عملية التخطيط لديك تحديد الفئة المستهدفة من الزائرين</td>
</tr>
<tr>
<td>2</td>
<td>يناسب أساليب الإنتاج / الشراء في الوقت المناسب JIT</td>
</tr>
<tr>
<td>3</td>
<td>يتوفر لدى المؤسسة قواعد إدارة الجودة الشاملة TQM</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>A</th>
<th>B</th>
<th>C</th>
<th>D</th>
<th>E</th>
</tr>
</thead>
<tbody>
<tr>
<td>أشخاص الموظفين</td>
<td>العمل بروح الفريق</td>
<td>الهيكل التنظيمي</td>
<td>التدريب على التطوير</td>
<td>الاستمرارية</td>
</tr>
</tbody>
</table>

**المحور الثاني / مدى تأثير أساليب المحاسبة الإدارية في عملية الرقابة:**

<table>
<thead>
<tr>
<th>المعلومة</th>
<th>الملاحظ</th>
<th>الملاحظ</th>
<th>الملاحظ</th>
</tr>
</thead>
<tbody>
<tr>
<td>غير موافق بشدة</td>
<td>موافق بشدة</td>
<td>موافق بدرجة متوسطة</td>
<td>موافق بدرجة جيدة</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>الرقم</th>
<th>الموضوع</th>
</tr>
</thead>
<tbody>
<tr>
<td>4</td>
<td>تصنف الشركة أعمالها إلى أعمدة من الأنشطة المتاجرة</td>
</tr>
<tr>
<td>5</td>
<td>يوجد تربط وسماس بين الأهداف الاستراتيجية للمؤسسة والمعايير المتطلبة في العمل</td>
</tr>
<tr>
<td>6</td>
<td>المؤسسة تعزيز لدى وجود دائرة للمحاسبة الإدارية منفصلة ومتكاملة مع دائرة المالية</td>
</tr>
</tbody>
</table>

74
<table>
<thead>
<tr>
<th>الموضوع</th>
<th>الرقم</th>
</tr>
</thead>
<tbody>
<tr>
<td>جمع التكاليف غير المباشرة لديك يستدعى تطبيق نظام التكلفة على أساس الأنشطة ABC</td>
<td>1</td>
</tr>
<tr>
<td>تقييم الأداء وفقا للمعايير المالية و غير المالية</td>
<td>2</td>
</tr>
<tr>
<td>تقوم الإدارة بوضع المعايير الخاصة بتقييم:</td>
<td>3</td>
</tr>
<tr>
<td>الربحية</td>
<td>A</td>
</tr>
<tr>
<td>الحصة السوقية</td>
<td>B</td>
</tr>
<tr>
<td>الإنتاجية</td>
<td>C</td>
</tr>
<tr>
<td>الريادة في منتج أو خدمة معينة</td>
<td>D</td>
</tr>
<tr>
<td>المسؤولية الاجتماعية</td>
<td>E</td>
</tr>
<tr>
<td>تحرز المؤسسة بموجب أسلوب بطاقة الأداء المتوازن على ترجمة استراتيجيتها إلى مقاييس للأداء</td>
<td>4</td>
</tr>
<tr>
<td>تستخدم المؤسسة أسلوب (الرقابة قبل التنفيذ)</td>
<td>5</td>
</tr>
<tr>
<td>تحقق الشركة إيرادات أعلى كما كان تقديم الخدمات أو المنتجات للزبائن بشكل أسرع.</td>
<td>6</td>
</tr>
</tbody>
</table>
المحور الثالث / مدى تأثير أساليب المحاسبة الإدارية في عملية اتخاذ القرار:

<table>
<thead>
<tr>
<th>الرقم</th>
<th>الموضوع</th>
<th>الرقم</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>خلخل عملية اتخاذ القرارات؛ تحتل إدارة المؤسسة من المحاسبة تقديم مجموعة من البديل</td>
<td>1</td>
</tr>
<tr>
<td>2</td>
<td>تعتبر المعلومات والقرارات التي تقدمها المحاسبة الإدارية مؤداة أساسا لعملية اتخاذ القرار</td>
<td>2</td>
</tr>
<tr>
<td>3</td>
<td>الكادر الإداري في الشركة لديه فرصة معوقولة للمشاركة في جلور المهام ورس مسوات المؤسسة</td>
<td>3</td>
</tr>
<tr>
<td>4</td>
<td>تستخد المؤسسة نظام التكاليف المبني على أسس الأنشطة كقاعدة لاتخاذ قرارات التسعير</td>
<td>4</td>
</tr>
<tr>
<td>5</td>
<td>يتمتع موظف الشركة بالفرص الكافي لاتخاذ القرار المناسب، في جميع العمليات الروتينية</td>
<td>5</td>
</tr>
<tr>
<td>6</td>
<td>قرارات إدارة المؤسسة المبنية على تقارير المحاسبة الإدارية أدت إلى: زيادة الفوائد التنافسية للمؤسسة</td>
<td>6</td>
</tr>
<tr>
<td>A</td>
<td>تخفيف التكاليف</td>
<td>A</td>
</tr>
<tr>
<td>B</td>
<td>زيادة الإنتاجية</td>
<td>B</td>
</tr>
<tr>
<td>C</td>
<td>تلبية حاجة العمل بشكل أفضل</td>
<td>C</td>
</tr>
<tr>
<td>D</td>
<td>تعتمد إدارة الشركة على تخصيص الموارد مع مهارة من حيث الإجراءات المتاحة وأسلوب ونادد العقد من أجل اتخاذ القرارات الاستراتيجية</td>
<td>D</td>
</tr>
</tbody>
</table>

يرجى كتابة بريدك الإلكتروني (حسب رغبتك) لتزويدك بالنتائج والتوصيات لاحقا........................................

شكرًا لمساعدتك،

يرا..
Appendix 2: The questionnaire (English version)

Section (1): Information about respondent person and company:

1) Post title:
   - Executive manager
   - Financial manager
   - Accountant
   - Internal auditor
   - Others (specify) …………..

2) Educational attainment:
   - Masters and above
   - Bachelors
   - Diploma
   - High school or less

3) Specialization:
   - Accounting
   - Business administration
   - Economy
   - Banking and finance
   - Others (specify)

4) Duration of experience in the present post:
   - Less than 5 years
   - Between 5-9 years
   - Between 10-15 years
   - More than 15 years

5) Main activities of the company:
   - Industry
   - Services
   - Investment
   - Insurance
   - Banking and finance services
   - Others (specify) …………..

6) The company age:
   - Less than 5 years
   - Between 5-9 years
   - Between 10-15 years
   - More than 15 years
7) **Number of employees in the company:**
   - Less than 20 employees
   - Between 21-50 employees
   - Between 51-100 employees
   - More than 100 employees

8) **The degree of competition the company faces is:**
   - Very big
   - Big
   - Moderate
   - Weak
   - No competition

9) **The extent of technical knowledge do you have in management accounting techniques listed in the following table:**

<table>
<thead>
<tr>
<th>Knowledge Method</th>
<th>Excelent</th>
<th>Good</th>
<th>Moderate</th>
<th>Weak</th>
<th>Very weak</th>
</tr>
</thead>
<tbody>
<tr>
<td>Activity based costing (ABC)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Just-in-time method (JIT)</td>
<td></td>
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<tr>
<td>Total quality management (TQM)</td>
<td></td>
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<tr>
<td>Balanced score card (BSC)</td>
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<td></td>
</tr>
</tbody>
</table>
Section (2): The study related questions (three fields):

Field one: Applying management accounting techniques in planning process:
Please sign in the blank that's more closed to your opinion:

<table>
<thead>
<tr>
<th>NO.</th>
<th>Subject</th>
<th>Strongly agree</th>
<th>Agree</th>
<th>Somewhat agree</th>
<th>Dis-agree</th>
<th>Strongly disagree</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Your planning process includes determining target clients and how to win their loyalty.</td>
<td></td>
<td></td>
<td></td>
<td></td>
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</tr>
<tr>
<td>2</td>
<td>Just in time method matches the nature of the company's activities.</td>
<td></td>
<td></td>
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<tr>
<td>3</td>
<td>Your company practicing the following TQM principles:</td>
<td></td>
<td></td>
<td></td>
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</tr>
<tr>
<td></td>
<td>A  Employee involvement</td>
<td></td>
<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>B  Working as a team</td>
<td></td>
<td></td>
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<td></td>
<td></td>
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<tr>
<td></td>
<td>C  Organizational structure</td>
<td></td>
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<td></td>
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<tr>
<td></td>
<td>D  Stepwise in development</td>
<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>E  Consistency</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Your company classifying its activities into harmonizing main groups to create cost pool for each activity.</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>5</td>
<td>There is a correlation between the company's strategic objectives and implemented standards.</td>
<td></td>
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<tr>
<td>6</td>
<td>Your company needs a separated management accounting department integrated with financial department.</td>
<td></td>
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</tr>
</tbody>
</table>
Field two: Applying management accounting techniques in controlling process:

<table>
<thead>
<tr>
<th>NO.</th>
<th>Subject</th>
<th>Strongly agree</th>
<th>Agree</th>
<th>Somewhat agree</th>
<th>Dis-agree</th>
<th>Strongly disagree</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>The amount of your indirect costs requires applying ABC method.</td>
<td></td>
<td></td>
<td></td>
<td></td>
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</tr>
<tr>
<td>2</td>
<td>Your company balances between financial and non-financial measures.</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>3</td>
<td>The management in your company sets the standards that related to:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>A Profitability</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>B Market share</td>
<td></td>
<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>C Productivity</td>
<td></td>
<td></td>
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<td></td>
</tr>
<tr>
<td></td>
<td>D Maintain brand in some product or service</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>E Social responsibility</td>
<td></td>
<td></td>
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<td></td>
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</tr>
<tr>
<td>4</td>
<td>According to BSC, your company translates its strategy into acceptable</td>
<td></td>
<td></td>
<td></td>
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</tr>
<tr>
<td></td>
<td>and understandable measures amongst staff members.</td>
<td></td>
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<tr>
<td>5</td>
<td>The company applies (pre-control).</td>
<td></td>
<td></td>
<td></td>
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</tr>
<tr>
<td>6</td>
<td>Your revenues go up as you provide products or render services faster.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Field three: Applying management accounting techniques in decision-making process:

<table>
<thead>
<tr>
<th>No.</th>
<th>subject</th>
<th>Strongly agree</th>
<th>Agree</th>
<th>Somewhat agree</th>
<th>Dis-agree</th>
<th>Strongly disagree</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Financial department is required to provide alternatives to the management during decision-making process.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Management accounting information and reports are considered main resource in decision-making process.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Administrative staff in the company has a reasonable opportunity in setting objectives and drawing policies for the company.</td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>4</td>
<td>The company uses ABC in pricing decisions.</td>
<td></td>
<td></td>
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<td></td>
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</tr>
<tr>
<td>5</td>
<td>Team leaders and production line managers are free to exercise their judgment in all routine processes.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>The following advantages were developed as a result of management accounting reports:</td>
<td></td>
<td></td>
<td></td>
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</tr>
<tr>
<td></td>
<td>A  Increased competitive advantage</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>B  Cost reduction</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>C  Increased productivity</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>D  Increased customers' satisfaction</td>
<td></td>
<td></td>
<td></td>
<td></td>
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</tr>
<tr>
<td>7</td>
<td>To take strategic decisions; your company make a comparisons with competitors about procedures and policies.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Please write your E-mail (as you wish) to provide you with results and recommendations later on ……………………..

Thank you for your cooperation.
بسم الله الرحمن الرحيم

الموضوع : تعينة إستبانة

السادة .............................................................. المحترمون

السلام عليكم و رحمة الله و بركاته

تحية طيبة و عود.

يقوم الباحث بإجراة دراسة تطبيقية للحصول على درجة البكالوريوس في المحاسبة من الجامعة الإسلامية بغزة بعنوان : " مدى تطبيق أساليب المحاسبة الإدارية في التخطيط و الأدارة و اتخاذ القرار - دراسة تطبيقية على المؤسسات غير الحكومية " لما تشكله هذه المؤسسات من دعامة أساسية للاقتصاد الوطني.

يرجى من سيادتكم التكرم بالإجابة على أسئلة هذه الاستبانة بالقدر الكافي من الدقة و الموضوعية و الذي سيعكس على نتائج الدراسة و توصياتها و إعادتها للباحث في أقرب فرصة ممكنة حتى يتسنى تحليل الإجابات و مع التأكيد على أن المعلومات التي سنحصل عليها من خلال إجاباتكم ستحظى بالسرية و سوف تستخدم فقط لأغراض البحث العلمي.

شكرا لوقتكم و لحسن تعاونكم ،

الباحث

محسن حسن سكك
رامي مسعود ساق الله

رقم الجوال : 0598269541
0595557478

البريد الإلكتروني : m8hs@hotmail.com
Romyo-y@hotmail.com
القسم الأول / الأسئلة الشخصية و الخاصة بالمؤسسة المستهدفة:

المسمي الوظيفي:

1. □ المدير التنفيذي □ المدير المالي □ محاسب □ مدفق داخلي □ غير ذلك (الرجاء ذكرها)

المؤهل العلمي:

2. □ سطح دكتوراه □ بكالوريوس □ دبلوم □ ثانوية عامة □ غير ذلك (الرجاء ذكرها)

التخصص العلمي:

3. □ محاسب □ إدارة أعمال □ اقتصاد □ علوم مالية و مصرفي □ غير ذلك (الرجاء ذكرها)

عدد سنوات الخبرة في المسمى الوظيفي الحالي:

4. □ أقل من 5 سنوات □ من 5 إلى 10 سنوات □ أكثر من 10 سنوات

يتمثل النشاط الرئيسي للمؤسسة في مجال:

5. □ الصناعة □ الخدمات □ الاستثمار □ التأمين □ بنوك و خدمات مصرفي □ غير ذلك (الرجاء ذكرها)

مدة ممارسة المؤسسة لنشاطها:

6. □ أقل من 5 سنوات □ من 5 إلى 10 سنوات □ أكثر من 10 سنوات

عدد الموظفين في المؤسسة:

7. □ أقل من 20 موظف □ 21-50 موظف □ 51-100 موظف □ أكثر من 100 موظف

درجة المنافسة التي تواجهها المؤسسة:

8. □ كبيرة جدا □ كبيرة □ متوسطة □ ضعيفة □ لا يوجد منافسة
9. مدى المعرفة لديكم والإلمام باساليب المحاسبة الإدارية المذكورة في الجدول:

<table>
<thead>
<tr>
<th>المعرفة</th>
<th>الأسلوب</th>
</tr>
</thead>
<tbody>
<tr>
<td>ضعيفة جدا</td>
<td>ضعيفة</td>
</tr>
<tr>
<td>غير موافقة بشدة</td>
<td>موافق بشدة</td>
</tr>
<tr>
<td>متواشئة</td>
<td>جيدة</td>
</tr>
</tbody>
</table>

الكتل على أساس النشاط ABC

- نظام الإنتاج/الشراء في الوقت المناسب JIT
- إدارة الجودة TQM
- بطاقة الاداء BSC
- المتوازن

القسم الثاني / الأسئلة المتعلقة بالدراسة (ثلاثة محاور): 

المحور الأول / مدى تأثير أساليب المحاسبة الإدارية في عملية التخطيط:

يرجى وضع علامة (X) في الخانة الأقرب لتقاعكم و رأيكم:

<table>
<thead>
<tr>
<th>الموضوع</th>
<th>الرقم</th>
</tr>
</thead>
<tbody>
<tr>
<td>تشمل عملية التخطيط لديكم تحديد الفئة المستهدفة من الزبائن</td>
<td>1</td>
</tr>
<tr>
<td>يناسب أساليب الإنتاج/ الشراء في الوقت المناسب مع طبيعة عمل الشركة JIT</td>
<td>2</td>
</tr>
<tr>
<td>يتوفر لدى المؤسسة قواعد إدارة الجودة الشاملة TQM متمثلة في:</td>
<td>3</td>
</tr>
<tr>
<td>إشراكات الموظفين</td>
<td>A</td>
</tr>
<tr>
<td>العمل بروح الفريق</td>
<td>B</td>
</tr>
<tr>
<td>الهيكل التنظيمي</td>
<td>C</td>
</tr>
<tr>
<td>التدرج في التطوير</td>
<td>D</td>
</tr>
<tr>
<td>الاستمرارية</td>
<td>E</td>
</tr>
</tbody>
</table>

المحور الثاني / مصادر اتخاذ القرارات:

<table>
<thead>
<tr>
<th>المصدر</th>
<th>الرقم</th>
</tr>
</thead>
<tbody>
<tr>
<td>تصفح الشركة أعمالها إلى مجموعات من الأنشطة المتجانية</td>
<td>4</td>
</tr>
<tr>
<td>يوجد ترابط و انسجام بين الأهداف الاستراتيجية للمؤسسة والمعايير المطبقة في العمل</td>
<td>5</td>
</tr>
<tr>
<td>المؤسسة تحتاج إلى وجود دائرة للمحاسبة الإدارية مفصلة ومعتمدة مع الدائرة المالية</td>
<td>6</td>
</tr>
</tbody>
</table>
المحور الثاني / مدى تأثير أساليب المحاسبة الإدارية في عملية الرقابة:

<table>
<thead>
<tr>
<th>الموضوع</th>
<th>الرقم</th>
</tr>
</thead>
<tbody>
<tr>
<td>حجم التكاليف غير المباشرة لديكم يستدعي تطبيق نظام التكلفة على أساس الأنشطة ABC</td>
<td>1</td>
</tr>
<tr>
<td>تقييم الأداء وفقاً للمعايير المالية وغير المالية</td>
<td>2</td>
</tr>
<tr>
<td>تقوم الإدارة بوضع المعايير الخاصة بتقييم:</td>
<td>3</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>الرقم</th>
<th>الموضوع</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>الربحية</td>
</tr>
<tr>
<td>2</td>
<td>الحصة السوقية</td>
</tr>
<tr>
<td>3</td>
<td>الإنتاجية</td>
</tr>
<tr>
<td>4</td>
<td>الريادة في منتج أو خدمة معينة</td>
</tr>
<tr>
<td>5</td>
<td>المسؤولية الاجتماعية</td>
</tr>
<tr>
<td>6</td>
<td>تحرص المؤسسة بموجب أسلوب بطاقة الأداء المتوازن ABC على ترجمة استراتيجياتها إلى مقاييس الأداء</td>
</tr>
<tr>
<td>7</td>
<td>تستخدم المؤسسة أسلوب الرقابة قبل التنفيذ</td>
</tr>
<tr>
<td>8</td>
<td>تحقق الشركة إيرادات أعلى كلما كان تقديم الخدمات أو المنتجات للزبائن بشكل أسرع.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>الرقم</th>
<th>الموضوع</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>الربحية</td>
</tr>
<tr>
<td>B</td>
<td>الحصة السوقية</td>
</tr>
<tr>
<td>C</td>
<td>الإنتاجية</td>
</tr>
<tr>
<td>D</td>
<td>الريادة في منتج أو خدمة معينة</td>
</tr>
<tr>
<td>E</td>
<td>المسؤولية الاجتماعية</td>
</tr>
<tr>
<td>F</td>
<td>تحرص المؤسسة بموجب أسلوب بطاقة الأداء المتوازن ABC على ترجمة استراتيجياتها إلى مقاييس الأداء</td>
</tr>
<tr>
<td>G</td>
<td>تستخدم المؤسسة أسلوب الرقابة قبل التنفيذ</td>
</tr>
<tr>
<td>H</td>
<td>تحقق الشركة إيرادات أعلى كلما كان تقديم الخدمات أو المنتجات للزبائن بشكل أسرع.</td>
</tr>
</tbody>
</table>
### المحوور الثالث / مدى تأثير أساليب المحاسبة الإدارية في عملية اتخاذ القرار:

<table>
<thead>
<tr>
<th>الموضوع</th>
<th>الرقم</th>
</tr>
</thead>
<tbody>
<tr>
<td>خلال عملية اتخاذ القرارات ؛ تطلب إدارة المؤسسة من المحاسبة تقديم مجموعة من الدلائل</td>
<td>1</td>
</tr>
<tr>
<td>تعبير المعلومات والتفاصيل التي توفرها المحاسبة الإدارية موِداً أساسياً لعملية اتخاذ القرار</td>
<td>2</td>
</tr>
<tr>
<td>الكادر الإداري في الشركة لديه فرصة معقولة للمشاركة في بلورة أهداف ورسوم سياسات المؤسسة</td>
<td>3</td>
</tr>
<tr>
<td>تستخدم المؤسسة نظام التكاليف المبني على أساس الأنشطة كأساس لاتخاذ قرارات التسعير</td>
<td>4</td>
</tr>
<tr>
<td>يتمتع رؤساء الدوائر بالقويض الكافي لاتخاذ القرارات المناسبة في جميع العمليات الروتينية</td>
<td>5</td>
</tr>
<tr>
<td>قرارات إدارة المؤسسة المبنية على تقارير المحاسبة الإدارية أدت إلى:</td>
<td>6</td>
</tr>
<tr>
<td>زيادة القوة التنافسية للمؤسسة</td>
<td></td>
</tr>
<tr>
<td>تخفيف التكاليف</td>
<td>A</td>
</tr>
<tr>
<td>زيادة الإنتاجية</td>
<td>B</td>
</tr>
<tr>
<td>تقدير حاجات الزبائن بشكل أفضل</td>
<td>C</td>
</tr>
<tr>
<td>تعميم إدارة المؤسسة على عدد المقاربات مع منافسيها من حيث الإجراءات المتبعة وأسلوبات العمل من أجل اتخاذ القرارات الاستراتيجية</td>
<td>7</td>
</tr>
</tbody>
</table>

الباحث: محسن حسن سكيك

رامي ممدوح ساق الله