و) المراجع باللغة الإنجليزية

- 1. Al Bhimani & Dave Pigott: "ABC in A Pharmaceutical: A Remedy? ", Management Accounting (UK) December 1992,
- 2. Bishop, Carles"Time To Re- Visit Activity- Based Management System", Management Accounting, October 1997,
- 3. Can Y.L. "Improving Hospital Cost Accounting with Activity Based Costing " Health Care Management Review 1993,
- 4. Christensen, L. & Sharp, D.: "Haw ABC Adds value to Decision Making", Management Accounting (us). May, 1993
- 5. Cooper, R.& Kaplan, R. "Measure Costs Right. Make the Re Decisions ,Harvard Business Review, Sep.Oct.1988
- Curowka ,Jim ,"ABC,ABM & the Volkswagen Sages "CMA Magazine, May 1996,
- 7. Estrin, T.& Kontor, J.& Albers, D.: "Is ABC Suitable for Your Company ", Management Accounting (US), April 1994
- 8. Johnson, T. & Kaplan, R.: The Rise and Fall of Management Accounting, Management Accounting (US), January, 1987
- 9. Krumiviede, R. Kip &Roth P. Harold "Implementing information Technology Innovation: the Activity Based Costing Example," SAM Advanced Management Journal Autumn 1997
- 10. Lending: the cost of singer Bank,' Commercial Lending Review, VOL12 Iss:4 Fall 1997
- 11. National Association of Accountant Research and Report Series NO.34, Classification and Coding Techniques to Facilitate accounting Operating 1950
- 12. R, Lewis, 'Activity Based Costing for Marketing 'Management Accounting (US)November 1999
- 13. Robert S. Kaplan, OPCit,
- 14. Swenson, Dan W. & Flesher, Del L., "Are you satisfied with your cost Management System? "Management Accounting, VOL77 Iss 9, March 1990,
- 15. Terrence Hobdy, Jeff Thomson, and Paul Sharman "**Activity Based Management at AT & T**", Management Accounting (US), April 1994