

## **Abstract**

This study addressed the application of the allocation of indirect costs of industrial and its impact on the decision of pricing application on the House Koran Africa.

The study summarized the problem of poor choice of study in the ways of how best to allocate indirect costs by industrial accounting costs in industrial enterprises as a result has been selected by the following research hypotheses by:-

1/ Choose the best way to load the indirect costs of industrial production leads to make the right decision and the appropriate special pricing.

2 / Take a decision based on the pricing methods is not appropriate to load the indirect costs of industrial production leads to the exit of the institution of the market.

3 / Each institution has a special nature inevitably affect the selection of the best way to load the indirect costs of industrial production.

The study aims to help industrial enterprises for the continuation and stability in the market, accounting costs and guidance to the importance of selecting the best way to load the indirect costs of industrial production, and development of cost accounting.

The study relied on deductive approach to identify research topics and hypotheses and inductive approach for the selection of research hypotheses and descriptive approach a study of the case of House Koran Africa .

This study contains the theoretical and practical aspect applied, the theoretical sides include the concept of indirect costs, methods and industrial bases loaded on the concept of production and pricing decision, and pricing methods and ways to load the relationship between costs and

pricing decision, and the scientific study covered a practical application of cost accounting House Koran Africa.

Through the study, the researcher suggested a number of results including: -

1 / Advocacy one way of costs and methods of mind the best way is a mistake in the application needs to be reviewed.

2 / Each institution or plant his own nature that is different from the rest of the other institutions which calls for observance of nature at any choice of the best way in the application.

3 / Application method of cost in an inappropriate way can lead to losses and exit the institution of the market.

Based on those results, a researcher made a number of recommendations:

1 / Should take into account the nature of the institution or the factory in the application of one of the ways to allocate indirect costs of industrial strictly enforced.

2 / should take into account the allocation of costs when the application is also compared with the nature of the institution to avoid the unacceptable consequences in determining the price.

3 / Department to take a decision on pricing after careful consideration and in accordance with the application of the best way to allocate indirect costs of industry.

## فهرس الموضوعات

رقم الصفحة	عنوان الموضوع	رقم
أ	الاستهلال	1
ب	الاهداء	2
ج	شكر وعرقان	3
د	ملخص البحث	4
هـ	Abstract	5
ز	فهرس الموضوعات	6
	المقدمة	7
2	الإطار المنهجي	8
5	الدراسات السابقة	9
	الفصل الأول: طرق تحميل التكاليف غير المباشرة:-	10
10	- المبحث الأول: مفهوم التكاليف غير المباشرة الصناعية ومكوناتها وطرق وأسس تحميلها.	
31	- المبحث الثاني: الاتجاهات الحديثة في تخصيص التكاليف غير المباشرة الصناعية.	
	الفصل الثاني: قرارات التسعير:-	11
51	- المبحث الأول: مفهوم قرار التسعير والعوامل المؤثرة فيه وطرق التسعير.	
64	- المبحث الثاني: العلاقة بين طرق تحميل التكاليف غير المباشرة الصناعية وقرار التسعير.	
	الفصل الثالث: الدراسة التطبيقية:-	12
73	- المبحث الأول: نشأة وتطور مصحف إفريقيا ونظام التكاليف.	
94	- المبحث الثاني: تحليل البيانات واختبار الفروض.	
	الخاتمة:-	13
127	- النتائج.	
128	- التوصيات.	
129	- المراجع.	