

بِسْمِ اللَّهِ
الرَّحْمَنِ
الرَّحِيمِ

إستهلال

قال تعالى:

وَاللَّهُ أَخْرَجَكُمْ مِّنْ بُطُونٍ أُمَّهَاتِكُمْ لَا
تَعْلَمُونَ شَيْئًا وَجَعَلَ لَكُمُ السَّمْعَ وَالْأَبْصَارَ
وَالْأَفْئِدَةَ لَعَلَّكُمْ تَشْكُرُونَ {

صدق الله العظيم

سورة النحل.
آية (78)

Dedication

“To my parents the bright and ever shining light in my live I dedicate this work”

Acknowledgment

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Abstract

Organizations today face a strong competitive environment of changing variables with an ambiguity in the vision ahead of management. Thus, this study aims to specify the growing role of the management accounting in assisting organizations' management in finding methods and ways that maintain the ability of the company in order to cope with those changes and then bridge the gap resulting from those changes.

To achieve this goal a questionnaire was conducted about the significance of applying the Balanced Scorecard tool in the achievement of the organization's objectives. Then the researcher has analyzed data about 7 companies operating in the private sector, covering the period from year 2001 up to 2005, of which 6 are operating in Sudan and only one company in Saudi Arabia.

Statistical tools like the mean, chi-square test, and Pearson Correlation were used.

The results of the study showed that:

- 1- Management of the organizations depends upon management accounting information to take decisions that realize the stakeholders benefit.

- 2- It also showed the positive impact of using the Balanced Scorecard in increasing the company's revenues, profits, better usage of the resources, good control upon cost elements, strengthening the competitive ability, and better choice among alternatives.
- 3- Management accounting in Sudan failed to use new communication forms to understand the implication of organization structure change and how to react on new environment.
- 4- More importantly, the results have indicated to the presence of great lack of using those management accounting tools for the promotion of performance of those national companies of the private sector.

The study recommends that:

- 1- Sudan private sector companies were needed to recognize change.
- 2- Management accounting in Sudan private sector is needed to provide trusted help to managers carry out their missions properly.
- 3- Management accounting in Sudan private sector is needed to use the new communication forms & channels.

المخلص

بما أن المنشآت في العصر الحالي تواجه بيئة متباينة من المنافسة القوية والتغيرات المستمرة المتسارعة الخطى وعدم وضوح الرؤى في كثير من الأصعدة فإن هذه الدراسة تهدف الى تحديد الدور المتنامى الذي تلعبه المحاسبة الإدارية في مساعدة إدارات هذه المنشآت في إيجاد صيغ ومعالجات تحفظ للمنشأة القدرة على مواكبة هذه التطورات وسد الفجوة الناتجة عن هذه التغيرات.

يتم تحقيق الهدف أعلاه من خلال تنفيذ مسح بواسطة أداة الإستبانة عن أهمية تطبيق أداة المحاسبة الإدارية المسماه " بطاقة الأهداف المتوازنة " في تحقيق أهداف المنشأة على كل المجالات. قام الباحث بتحليل بيانات عدد 7 شركات تعمل في القطاع الخاص للفترة من العام 2000م وحتى 2005 م , 6 منها في السودان وواحدة في المملكة العربية السعودية بإستخدام عدد من النماذج الإحصائية مثل الوسيط الحسابي و إختبار كاي ومعامل إرتباط بيرسون.

وقد أشارت نتائج هذه الدراسة الى:

1- إعتقاد إدارة المنشأة على بيانات المحاسبة الإدارية في إتخاذ القرارات التي تقوم أداء الشركة

بما يحقق مصلحة المساهمين.

2- إضافة الى التأثير الإيجابي لإستخدام بطاقة الأهداف المتوازنة على زيادة إيرادات وربحية

المنشأة وحسن إستخدام مواردها والرقابة الجيدة على عناصر التكلفة وتقوية الأفضلية

التنافسية للشركة وحسن الإختيار بين البدائل.

3- فشل المحاسبة الادارية فى السودان فى استخدام التقنيات الحديثة لفهم اثار اشكال التغير المتعددة للمنشات وكيفية التصرف فى بيئات الانتاج الحديثة.

4- ومن نتائج التحليل المهمة جداً هى الإفتقار الشديد الذى يعانى منه القطاع الخاص فى السودان لضرورة إستدراك أهمية هذه الأدوات فى الأرتقاء بمستوى الأداء المالى والإقتصادى لشركات هذا القطاع.

وقد جاءت التوصيات على النحو التالى:

1- ضرورة استدراك مؤسسات القطاع الخاص السودانى لأنواع التغير المختلفة.

2- على المحاسبة الادارية بالقطاع الخاص السودانى تقديم المساعدة الموثوق بها لادارات المنشات لتنفيذ المهام المنوطة بهم.

3- ضرورة استخدام المحاسبة الادارية للتقنيات الحديثة بصورة ايجابية.

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