

Sudan University of Science & Technology
Post Graduate College
Business Studies Program
Accounting Department.

Questionnaire

**Management Accounting as a continuous Strategy & Its
effect on Organization Change with the Application of the
Balanced Scorecard (B . S . C) on Sudan Private Sector**

Dear Manager / Finance Manager

Company

Based on your good working experience we wish that you participate in filling the questionnaire submitted you as a tool for collecting the necessary data for the fulfillment of a P.hd dissertation that the researcher is conducting.

All answers for the questionnaire parts will absolutely be used for the research **only**.

The analysis will be generalization without mentioning any names or persons. Also the data collected will strictly be treated in a confidential way.

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Researcher

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A brief note about the Subject

Organizations today face a strong competitive environment of changing variables with an ambiguity in the vision ahead of management. This matter compelled management to continuously keep thinking about the finding solutions and treatments that enable their organizations cope with the changes and bridge the resultant gap due to those changes.

Management accounting role is not coming short of what management is doing, it initiate changes, cope with changes that happen out side the control of management, by providing the valuable information that is used in planning the future and putting the organizations strategies. It also assists management in the evaluation of the current performance and direct management attention towards the deficient points, explain alternatives necessary for deficit correction and better performance achievement.

First Personal Information:

Please put a tick (✓) in front of the answer you feel suitable:

1- Age:

- Less than 27 yrs 28 – 38 yrs 39 – 49 yrs 50 – 60 yrs
 More than 61 yrs

1- Educational Level:

- High School Intermediate Diploma Bachelor
 High Diploma Master P.hd Other

2- Field of Specialization:

- Accounting Management Economics
 Finance Other

3- Job Title:

- General Manager Finance Manager Accountant
 Auditor Other

4- Years of Experience:

- Less than 7 Years 8 – 12 Years 13 – 17 Years
 18 – 22 Years More than 23 Years

5- Company Activity:

- Commerce Industry Service
 Finance Other

Second The Questions:

Please put a tick (✓) in front of the answer you feel suitable:
The scale use is of a five points being the strongest marks assigned are (5) and the weakest marks are (1) and between the two points the degree of power stretches.

| S # | Description | Degree of Acceptance | | | | |
|-----|--|----------------------|-------|---------|----------|-------------------|
| | | Strongly Agree | Agree | Neutral | Disagree | Strongly Disagree |
| | First: The use of the balanced scorecard as a management accounting tool is positively associated with larger organizations than with smaller organizations | | | | | |
| 1 | The use of the Balanced Scorecard in organizations will affect the company's decisions. | | | | | |
| 2 | The use of the Balanced Scorecard in organizations has positive effect on the company's decisions | | | | | |
| 3 | The use of the Balancing of the goals of the Scorecard makes the organization's objectives more coordinated | | | | | |
| 4 | The information contents of the Balance Scorecard increases the quality of the organization's decisions | | | | | |
| 5 | The balancing of goals of the Balance Scorecard makes the organization's objectives more coordinated. | | | | | |
| 6 | The Balance Scorecard provides chances for better use of the company's resources. | | | | | |
| 7 | More company activities entail better and positive company's decisions based on Balance Scorecard | | | | | |

| S # | Description | Degree of Acceptance | | | | |
|-----|--|----------------------|-------|---------|----------|-------------------|
| | | Strongly Agree | Agree | Neutral | Disagree | Strongly Disagree |
| 8 | The Balanced Scorecard provides good information for the company to choose between alternatives. | | | | | |
| 9 | Positive contribution is provided by Balanced Scorecard for organization's management to initiate the change. | | | | | |
| 10 | The Balance Scorecard is considered as an active element for the company to cope with changes in the modern environment | | | | | |
| | <u>Second:</u> Maximum benefit from using balanced scorecard lends itself to organizations with products at the early life-cycle stage other than organizations with products at the mature stage. | | | | | |
| 11 | The Balance Scorecard reflects the benefit that the company may earn from it application. | | | | | |
| 12 | The use of the Balance Scorecard guarantees the realization of the expected benefit because it is more balanced in its objectives. | | | | | |

| S # | Description | Degree of Acceptance | | | | |
|-----|--|----------------------|-------|---------|----------|-------------------|
| | | Strongly Agree | Agree | Neutral | Disagree | Strongly Disagree |
| 13 | Balance Scorecard assists the organization management to better control the elements of cost. | | | | | |
| 14 | Better cost control on the basis of Balanced Scorecard helps in setting competitive prices. | | | | | |
| 15 | Much revenues will be generated by organizations who have newly introduced products based on Balanced Scorecard. | | | | | |
| 16 | The Balance Scorecard gives strong competitive chances for organizations with new products supported by new processes | | | | | |
| 17 | The use of the Balance Scorecard provides management of the organization continuous support for setting developmental strategy. | | | | | |
| | <u>Third:</u> The effect of the balanced scorecard reliance on the organizational performance will be more beneficial for organizations with strong market position than for organizations with a weak market position. | | | | | |
| 18 | The Balanced Scorecard is regarded as a measuring scale of the organization performance | | | | | |

| S # | Description | Degree of Acceptance | | | | |
|-----|--|----------------------|-------|---------|----------|-------------------|
| | | Strongly Agree | Agree | Neutral | Disagree | Strongly Disagree |
| 19 | The Balanced Scorecard is regarded as an active measuring scale of the organization performance for maintenance of its resources. | | | | | |
| 20 | The Balanced Scorecard provides financial indicators for measuring the organization's financial performance. | | | | | |
| 21 | The Balanced Scorecard provides administrative indicators for measuring the organization's administration performance. | | | | | |
| 22 | The Balanced Scorecard provides productive indicators for measuring the organization's productive performance. | | | | | |
| 23 | The Balanced Scorecard provides marketing indicators for measuring the organization's marketing performance | | | | | |
| 24 | The qualitative nature of the Balanced Scorecard provides management with a marketing strategy that helps management to understand market and expand thereon. | | | | | |

| S # | Description | Degree of Acceptance | | | | |
|-----|---|----------------------|-------|---------|----------|-------------------|
| | | Strongly Agree | Agree | Neutral | Disagree | Strongly Disagree |
| 25 | Continuous development strategy is a vital support that the Balanced Scorecard gives the management of the organization. | | | | | |
| 26 | Reports flow that promptly process and solve the customers problems for their satisfaction is a good support to management | | | | | |
| 27 | Application of the Balanced Scorecard affects the level and type of revenues generated | | | | | |
| | <u>Fourth</u>: There is direct relationship between profit realization and the balance scorecard implementation | | | | | |
| 28 | The good and active application of the Balanced Scorecard contents increases the level and type of revenues generated. | | | | | |
| 29 | The good control over cost elements based on the Balanced Scorecard provides good chances for the company to earn high revenues. | | | | | |

| S # | Description | Degree of Acceptance | | | | |
|-----|---|----------------------|-------|---------|----------|-------------------|
| | | Strongly Agree | Agree | Neutral | Disagree | Strongly Disagree |
| 30 | The good and active application of the Balanced Scorecard contents guarantees good usage of the company available resources. | | | | | |
| 31 | The use of the Balanced Scorecard is regarded as an indicator for the chances of generating profits through good reports. | | | | | |
| 32 | The Balanced Scorecard assists the company to maximize profits through good choice among alternatives. | | | | | |
| 33 | The Balanced Scorecard introduces corrective procedures to the organization's management through close supervision of the production processes | | | | | |
| 34 | The Balanced Scorecard introduces corrective procedures to the organization management through loss minimization at all levels of cost elements | | | | | |