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COST OF QUALITY SYSTEMS AND ITS PLACE AND PRACTICES IN SUDANESE PRIVATE SECTOR COMPANIES

A Thesis submitted to the Graduate College of Sudan University of Science & Technology in fulfillment of the requirements for the degree of Doctor of Philosophy in Accounting.

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Abstract

This study examines the existence or non-existence of cost of quality systems in Sudanese private sector companies. The study points out the importance of cost of quality systems as a tool in flagging quality problems and measuring performance and process improvement.

The study consisted of five chapters, the first chapter pointed out the research problem of identifying the existence and use of quality cost systems in Sudanese private sector companies. The hypotheses that there are cost of quality system in Sudanese private sector companies and that the lack of cost of quality systems is due to inadequate quality management system, are tested by the study. The second chapter discussed the theoretical framework of the subject. Literature in the subject was reviewed in chapter three. Chapter four explained the methodology adopted. Analytical survey method plus interviews with managers, finance managers and quality engineers were used to collect information from the study sample. A brief description of the

developments concerning quality management in Sudan is shown in chapter five. Results, conclusions and recommendations were showing in chapter five.

The study found that cost of quality systems are not common in Sudanese private sector companies, the main reason for that being inadequate quality management systems. However more research is needed in the area of usage of accounting information in improvement.

ملخص

هذه الدراسة تدرس وجود أو عدم وجود محاسبة تكاليف الجودة والنوعية في بعض شركات لقطاع الخاص السوداني .

وضحت الدراسة أهمية تكاليف الجودة والنوعية كوسيلة لإظهار مشاكل الجودة وقياس الأداء وتطور المراحل .

يحتوي الدراسة على ست فصول :

أشار الفصل الاول إلى مشكلة الدراسة والمتمثلة في تحديد وجود واستخدام نظم محاسبة تكاليف الجودة والنوعية في بعض شركات القطاع الخاص السوداني .

وبينت الدراسة الافتراضات التي بحثتها الدراسة وتتمثل في افتراض وجود نظم محاسبة تكاليف الجودة والنوعية في بعض الشركات السودانية وأن عدم وجودها يعزى عدم وجود يعزى إلى عدم وجود ادارة متكاملة للجودة بالاضافة إلى أن هناك علاقة بين إدارة الجودة ونظم محاسبة تكاليف الجودة .

ناقش الفصل الثاني الاطار النظري للدراسة بينما بنى الفصل الثالث الدراسات السابقة في مجال المادة .

لخص الفصل الرابع تاريخ ادارة الجودة الشاملة والتطور في السودان ووضحت منهجية البحث في

الفصل الخامس وارتكزت المنهجية على جمع المعلومات بواسطة استبانة البحث بالاضافة إلى

مقابلات مع المديرين ومديري الجودة والمالية بالشركات الممثلة في عينة الدراسة وتحليل هذه

المعلومات .

النتائج والخلاصة التوصيات نوقشت في الفصل السادس .

Dedicaton

To.....

-The Soul of my father

-My mother

-My wife and Childern

-The Soul of Dr. Abdulrhman Alansari

-And Relatives, friends & students

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