

Abstract

The Sudanese sea ports corporation is the official authority which is obliged to render port services to all the ports on the Sudanese coasts by operating and managing them it is also responsible for improving this services to match the international developments in the marine Transport industry. The Sudanese Sea ports corporation is also responsible for establishing new ports to satisfy the needs of the Sudanese economy. According to its specialization the Sudanese Sea ports corporation (SSPC) renders shipping, re-shipping and stevedoring services to various ships, in addition to the maintenance of shipment.

The (SSPC) is also responsible for insuring ship which anchor in the Sudanese ports against various risks.

The Sudanese Sea ports corporation should utilise its resources and offers distinguished services in order to follow global developments. The location of the Sudanese ports in the centre and eastern part of Africa allow them to become Sea outlets for the closed states in eastern and central Africa where the resources are still premature this situation necessitate the Sudanese Sea ports corporation to offer ports services in accordance with efficient costs accounting system.

The research aims to the designing of cost account system for the distribution of centers services costs to the productive centrers, in order to determine the services prices at Ports Sudan port. Also for the purpose of finding the resolutions for the research problem which is focused on the increasing of services price which are presented by Sudanese Sea Ports corporation, this prices were not determined by the basis of real cost. Also they were not accurate .

In order to affirm the greatest role of costs in the ports services cost, the researcher proposes three hypotheses which are “the distribution of services centres costs to the productive centers by using the rate based on the ration at each expent Dinnar by the center of productive cost, in addition to the costs account system that provides detailed analytical data to the administration of sea ports to face the competitive ports. The cost system that based on the usefulness from the ports–activities privileges, the detail of cost center and classified them as productive cost center in order to make the process of classification of the expenditure very easy. The details of cost units to make the costs measures and the control of presented services process very easy have been designed, the details of the cost factors that characterized by accuracy, simplicity and flexibility in order to enable the knowing of accounts and to reduce the efforts when are recording at the records and the use of computers, have been prepared. Appropriate document group has been designed: in order to present the hypotheses of the research concerning that the cost account system provides data for the a port administration to face competition.

The researcher calculated the burden rate according to the ratio of each Dinar that expent by productive cost centre in order to present the services center cost a hypotheses.

Also to test the hypotheses, a comparison for sea services duties at Port Sudan harbour with its costs in comparison table 5 / 1 has been prepared .

The research hypotheses that deal with the increasing of sea services port , has been tested by studding the increasing neighbours prices at Port Sudan harbour in comparison with neighbour harbours prices (comparison table (5 / 2) to support the h hypotheses).

The research consisted of five main chapters and seventeen research studies, all this deal with the details of the impact of costs accountancy in the Sudanese Sea ports. Then follows a detailed description of the theoretical side of the concept of cost accountancy; the importance of costs accountancy in Sea ports and the basis and considerations that should be taken into account when preparing costs accountant system in a port.

Then the study presented a proposed cost system that deals with the most important Sea services that are rendered by Ports Sudan harbour the study also presented a model for calculating the running cost of Port Sudan harbour and the services rendered by it, all that was through a case study of the costs of the financial events for the year 1999 the study made also comparisons between the prices of the services offered by Port Sudan harbour and the neighboring port.

The main result of the research illustrated that the high amounts of port-Sudan service center expenditure, increasing of labour cost, hesitating of profit margin that achieved by the harbour by presenting services, the time decrease in calculating service duties, un-proper utilization for the harbour resources . The increase of Port Sudan services prices from the neighboring harbours, the decision of harbour administration are not based on cost information .

The main recommendation of research illustrated that Port-Sudan harbour administration should determine the services according to cost account system. The services should be compared with the real cost and then determining the princes according to the results of a comparison.

Determining the margin profits that the administration seeks to achieve in order to go forward in carrying out the services efficiently and effectively. The construction of labour according to the real needs. Seeking for the means that reduce service center cost. The training of manpower, privileges presented by harbour administration to ships owners. Providing new construction for sea ports corporation in order to make suitable decision. Modernizing cost administration to be separated from account administration.