

**بِسْمِ اللّٰهِ الرَّحْمٰنِ الرَّحِیْمِ**

## بسم الله الرحمن الرحيم

-قال تعالى

اقْرَأْ بِاسْمِ رَبِّكَ الَّذِي خَلَقَ \* خَلَقَ الْإِنْسَانَ مِنْ عَلَقٍ \* ﴿١﴾  
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لَمْ يَعْلَمْ ﴿٢﴾

صق لله العظيم

[سورة العلق، الآية 1- 5]

## ***Dedication.***

To My Family Ahmed, Aseel "Olla"  
...To my sisters  
To  
the souls of my Mam , Dad.  
and my brother Ahmed,

## **Acknowledgement.**

I will always be there praising my GOD the Almighty, for giving me HIS words, power and willingness without which I couldn't have had my mission completed. Needy to say, my worm

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### **Abstract.**

The development that witness by the global economy in business automation is clear proof for the positive acquaintance of societies to globalization product which could be realized in the erasure of binderies between countries, while create other hypothetical once, their bases are partnerships, global and regional lobbies which pose influence on all walk of live, economical, social...etc. Accordingly, the wants of societies in speedily manner differentiated and increased. This resulted in worm and movement that an eye can't ignored it, either at global economy level that target for put on foundation for such development, or at national economies of the countries in forms regional groups or separated which target developing of unified body to harmonize its status and employing its entire resources to follow and cope the gradual development.

If the conceptual importance explains the importance of the research efforts and studies which enable for putting a rationale domestic experience of automation similar to global and regional experience. It is of vital importance to realize shortage in such studies at domestic level which makes differ when demand for making organization is required. For empirical importance especially from the technology advancement point of view it summarized the required development in business sector in costs side by having less cost activity systems, and tame saving by having activity systems that resolve waste operation time if compare with value added achieved under the usage manual systems. Since there were questions of business community not answered by traditional manual systems, automated activity systems its importance as systems of objectivity and efficiency which can assist in achieving business goals. It is of important to explain the working reality of the automated activity systems will not pave work way only in country ready to make available infrastructure that which enable create mature automated practice, also only those firms which succeed in making harmony between its capabilities and requirements, which could assist to create it its competitive advantage, in an environment where demand for automation application increases. The business

automation concept is the most deepest transformation in technology advancement, which mean the great capability of applying modernized systems instead of the tradition manual systems. Broadly speaking, in spite of the great benefits added by automation of business, all countries have acute need adopt conceptual framework which opens doors for different frameworks which will devote effective tools for value maximization.

The study aim at to shed lights on grand replacement of global economic components for it is not the economy of tradition components (Capital, Land, Labor), but it is an economy that depend on knowledge economies (*BPR, BPO, Standardization, ERP*). If business automation is of importance to assist for accumulation of value added, and it is a tool of business sector development: Then the study aim at disclose the role of the state in developing business sector, especially adoption of strategic national plan concerns with founding the pillars (conceptual, empirical), for building mature automated experience in Sudan. This is will lead to building more powerful economy in existing regionally and globally. The study aim at studying demotic business sector reality, especially the capabilities of domestic business firms in building the infrastructure assist any firm to build mature automated activity system, that will enable it to compete at regional and global context. The study aim at proposing a model assist in explaining the important steps which will assist in building a mature automated activity systems practice.

The problem of the study could be studied that, if the application of automated activity system eases the performance of activities with least costs, time saving which will positively affect the production, Moreover, practice shows a dominant of the usage of traditional manual systems among business sector. Addition to that, although there are some automated systems operate here and there, but nothing proofs whether these experiences were founded according to accepted conceptual framework or it is just a form of importing technologies which show state negative role. Therefore, the absence of such framework which weights in its building by role of estate, profession bodies and researchers ad that is another aspects of the problem that should provide tools that assist in systemizing the practice. In the other hand, no specific model that clearly explain the important steps towards application a mature activity system, whether at country or business level, which could assist in avoiding negative aspects of the current experiences, which consider as a form system import outside the proper control of the country that can harm national security. Because of manual system adoption a

firm weight its produced goods and service by high average of CoQ which negatively affect its market share, then the problem big influence will clearly appear on domestic economy, in assumption business is one of its important facets. The case study was based accordingly. The researcher choose Taxation Camber as model of a firm targeting its value maximization, the problem is that tax return system stands for activity systems. The case study was based accordingly. The researcher choose Taxation Camber as model of a firm targeting its value maximization, the problem is that tax return system stands for activity systems which manages taxation process, which samples the traditional manual systems. The organization of the study, the study was classified into four major chapters, any chapter includes two parts. Chapter one, was titled by introduction. The first part was specified for methodology study, while the second introduces the previous studies. Chapter two was specified for Framework of Automated Activity System the first introduces Business, Nature and the Environment, while the second introduces The Mission of Maximizing Firm's Value. It composed the five phases of the framework of the proposed FORCE model which aim at application level and of mature automation. **Chapter three** was specified for *Return Systems TRS*, it was classified into parts. The first part explain *Taxation Theory*, the second specified for *tax return systems in Sudan* , and how to automate the tax return systems through the phase of the model.

The study was finalized to many of findings and recommendations; the use of mature automated activity systems by the firm will assist value maximization. The mature use of mature activity systems on the macroeconomics context will maximized the total achieved value added or the gross national product GNP.

## المستخلص.

ان التقدم الذي يشهده الاقتصاد العالمي في ائمة الاعمال لذي دلالة بينة علي للمجتمعات علي منتج ظاهرة العولمة *Positive Acquaintance* التكيف الايجابي و التي تتمظهر في تزويب الحدود بين الدول، *Globalization Phenomenon*، وخلق اخري افتراضية قوامها الشراكات والتكتلات الدولية والاقليمية، مما كان له تاثيرات في شتي ضروب حياة البشرية، الاقتصادية، اجتماعية و خلافا عليه اصبحت حاجاتها تتنوع وتزداد بشكل متسارع. ،فقد خلق ذلك التحول حمي وحراكا لا تخطئه العين، حراكا علي مستوي الاقتصاد العالمي يهدف لارساءدعائم تاصيل لذلك التطور، واخر علي مستوي اقتصادات الدول، كل علي حدي او في صورة تكتلات اقليمية والذي يهدف لبناء كيان متحد يوفق اوضاعها و يوظيف مواردها لملاحقة ولمواكبة هذا *Conceptual Importance* التقدم المتزايد والمضطرد. اذا كانت الاهمية النظرية للدراسة ان تبين اهمية جهود البحث والدراسات والتي تمكن من التاصيل لتجربة

علي منال النماذج العالمية والاقليمية. *Mature Domestic Practice* محلية راشدة ان من اهمية بمكان ادراك ندرة تلك الجهود علي المستوي المحلي مما احدث فارقا انه من *Empirical Importance* عند الرغبة لاحداث التاصيل، اما الاهمية التطبيقية منظور تسارع التطور التكنولوجي، بالاخص تكنولوجيا نظم معلومات الاتصال، حيث ان *Business Process Automation*، قيمتها المضافة والتي تتمثل في عملية اتممة الاعمال حيث اختزلت التطوير المرغوب لبيئة الاعمال في الاهتمام بتكلفتها. *Automation* وذلك بامكانية الحصول علي دورة تشغيل الاعمال ذات كلفة اقل و وفورات وقت الاعمال، وذلك بامكانية الحصول علي دورة تشغيل الاعمال تعالج الاسراف في الوقت عند التشغيل، ان ما قورنت بالقيم المضافة المحققة في ظل الأنظمة يدوية، لما كانت هذه لم تغطيها الأنظمة التقليدية و اليدوية، لذا اكتسب نظم اتممة الاعمال اهميتها كنظم ذات جدوي و فاعلية تستطيع ان تساعد علي تعظيم اهداف المنشا.

ان من اهمية ايضا يوضح كيف ان الواقع العملي لاتممة الاعمال لا ان لا يتيح العمل الا لدول لديها مستعدة ان توجد بني تحتية تمكن من ايجاد تجربة راشدة للاتممة، وايضا فقط تستطيع تلك المنشآت التي تنجح في خلق مقاربة ما بين امكانياتها ومتطلباتها، وبالتالي تمكنها من خلق ميزة تنافسية في بيئة يتزايد فيها الطلب علي تطبيق اتممة الاعمال. ان مفهوم اتممة الاعمال يعد التحول الاعمق في تأثيرات التطور التكنولوجي والتي تعني بالمقدرة الكبيرة علي تطبيق النظم الحديثة عوضاً عن نظم التشغيل التقليدية. مما يجدر ذكره، انه وبالرغم من المنافع الكبيرة التي اضافها اتممة الاعمال الا انه باتت هناك حاجة ملحة لدي الدول كافة لاستخدام اطار مفاهيمي يوسع الباب لاطر عملية مختلفة التي بدورها توفر الادوات فاعلة لتعظيم المنافع.

الي تسليط الضوء علي *Objectives of the Study* عموما تهدف الدراسة لمكونات الاقتصاد العالمي، اذ لم يعد اقتصادا *Grand Replacement* الاحلال الكبير بل يعتمد علي ( *Labor* العمل، *Land* الارض، *Capital* مكوناته تقليدية) راس المال معيار، *BPO* عملية تعهيد الاعمال، *BPR* اقتصاد المعرفة (اعادة هندسة الاعمال عملية تخطيط و تخصيص الموارد غير الرقمية، *Standardization* الاعمال اذا كانت اتممة الاعمال من ادوات تطوير قطاع الاعمال فان: الدراسة. *ERP* للاعمال تهدف الي توضيح دور الدولة في تطوير القطاع الاعمال، خاصة تبني خطة استراتيجية تهتم برساء دعائم (نظرية، عملية) بناء نظم اتممة الاعمال راشدة في السودان، والذي بدوره يؤدي الي بناء اقتصادا اكثر قدرة في التواجد عالميا و اقليميا. الدراسة تهدف الي توضيح واقع قطاع اعمال خاصة مدي قدرة منشآت الاعمال المحلية في توفير البني الخاصة ببناء نظم اتممة الاعمال تمكنها من التنافس بيئة تتزايد فيه الطلب علي تلك النظم اقليميا و عالميا. الدراسة تهدف الي اقتراح نموذج يساعد توضيح خطوات تساعد علي بناء نظم اتممة رشيدة في السودان.

اذا كان *Statement of the Problem* يمكن قراءة مشكلة الدراسة تطبيق اتممة الاعمال يمكن المنشآت في السودان من اداء الاعمال بأقل تكلفة و وفورات في الوقت مما يؤثر ايجابا علي الانتاج، فان الواقع يشير الي سيطرة استخدام النظم التقليدية و اليدوية وسط قطاع الاعمال. يضاف الي ذلك، علي الرغم من ان هناك بعض تجارب للاتممة عاملة هنا وهناك، الا انه ليس هناك ما يؤكد ان تلك التجارب قامت وفق اطار نظري متعارف عليه، لذا فان غياب ذلك الاطار النظري والذي يرجح دور الدولة و مجتمعات المهن و الباحثين في بنائه بهدف لتاصيل الممارسة. من جانب اخر، لا توجد نموذج معين لاتممة الاعمال يوضح الخطوات الهامة او علي *At Country Level* لتطبيق اتممة لاعمال سواءا كان علي مستوي الدولة والتي تمكن من تلافي المظاهر السالبة *At Business Level* مستوي المنشاة



لتجارب الاتمة العاملة الحالية، والتي تعد من مجرد استيراد لنظم ، دون رقابة موضوعية من الدولة و التي يمكن ان تضر الامن القومي. اذا كانت المنشأة تحمل الوحدة المنتجة من السلع و الخدمات تكاليف جودة عالية مما قد يؤثر سلبا علي حصتها السوقية بسبب الاعتماد علي الأنظمة اليدوية فان المشكلة تصيح اكبر تأثيرا علي الاقتصاد القومي بفرض المنشأة اهم لبناته. غلي ضوءه اسس مقترح انموذجا لمنشأة *Chamber Taxation* الدراسة. لقد اتخذ الباحث ديوان الضرائب تهدف تعظيم قيمتها، حالة المشكلة ان نظم الاقرار الضريبي في خانة نظم التشغيل والتي تحكم اس العملية الضريبية، وهي مثال للنظم التقليدية اليدوية. تنظيم الدراسة فقد تم تقسيم الدراسة الي اربعة ابواب رئيسية، وكل باب *Organization* و *Introduction* الباب الاول خصص للمقدمة. *Parts* يحتوي جزئين *Chapters* و *Methodology Framework* الذي قسم الي جزئين ، الاول يوضح الاطار المنهجي و تشمل 30 *Previous Studies* بينما الثاني يقدم الدراسات السابقة الباب الثاني خصص للاطار العملي لنظم التشغيل. *Papers* (ثلاثون) ورقة بحث وقد قسم الي *Framework of Automated Activity Systems* الأتممة *Business, Nature and The Environment* فصلين، الاول يقدم قطاع الاعمال الطبيعة والاهداف والبيئة اما الثاني فيقدم مهمة تعظيم قيمة المنشأة. *The Mission of Maximizing Firm's Value* المقترح FORCE كما يتضمن نمووج ، *Tax Return Systems TRS* تم تقسيمه الي جزئين، الجزء الاول يوضح نظرية الضريبة *Taxation Theory* الثاني خصص للنظم الاقرار الضريبي في السودان. *Tax Return System TRS*.

*Findings, Results &* خلصت الدراسة الي مجموعة من النتائج و التوصيات من النتائج التي خلصت اليها أن استخدام المنشأة نظم اتممة الاعمال رشيدة تساعد علي تعظيم قيمة المنشأة ، ان التزام استخدام نظم اتممة الاعمال رشيدة علي يؤثر ايجابا علي تعظيم قيمة *Macroeconomics* مستوي الاقتصاد الكلي *Gross National Product* المضافة الكلية و الناتج القومي الاجمالي.



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