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| **تحليل ربحية المنتجات لأغراض تقويم الأداء** | Thesis Title  |
| **2008** | Year |
| **The State Company for Vegetable Oil Industries is one of the most important vital companies in the Iraqi economy. It played a central role during the past period by providing each Iraqi family with its various products such as cooking oil, cleaners and soap through what is known as the "Ration Card".** **The problem with this company lies in the fact that there is no detailed information about its products. This is because of the inexistence of a detailed cost system for each factory that helps in calculating the cost of each product separately. Moreover, no liability accounting system was adopted. The company possesses only general data about its products. It cannot state which of its products is profitable and which is not, at which factory and what are the products that achieve the highest effectiveness as for performance. This is what was targeted by the researcher in his paper "Products Profit Analysis for the Purpose of Performance Rectification". He studied the products of Al-Rasheed factory as study sample.** **In order to achieve the goal of the paper, it was divided into five chapters. They are as follows:****Chapter One: it tackled the explanatory part of the research methodology and the previous studies through finding out the problem of the research, the hypothesis and its importance and the most important studies that addressed the performance rectification so long as it is relevant to this paper.** **Chapter Two: this chapter represents a theoretical background on the concept of cost. It also tackled the bases and methods of cost apportionment.****Chapter Three: it focused on the notion of responsibility accounting, what are the most important responsibility spots and the products' profit analysis for the purpose of performance rectification.****Chapter Four: it represents the applied part of the study. It includes three subsections. The first one is an introduction to the State Company for Vegetable Oil Industries. The second one tackled the issue of defining and apportioning of costs and revenues for the purpose of deriving out product profit. The third one tackled the application of product profit analysis methods for the purpose of performance rectification.****Chapter Five: this chapter encompasses the most important recommendations and conclusions reached by the researcher in the light of his study.** **The most significant conclusions made by the researcher in this study is the lack for a comprehensive data system in the al-Rasheed Factory that can be used as the basis for responsibility accounting system and helps in developing the performance of the factory. Moreover, it is difficult to find out the profit of each product due to the lack for a specialized cost system that can define the costs and revenues of the company's products.** **As for the recommendations, the most important one is that it is necessary to have a comprehensive data system that includes file keeping for all liability spots in the company. Such a system should be able of showing detailed data on the apportioned and distributed costs and revenues for each product separately.** |  Abstract  |