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| **كلية الادارة والاقتصاد** | College Name |
| **محاسبة** | Department |
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|  PhD  |  Master  |  |
| **دور معلومات محاسبة التكاليف في تقويم اداءمراكز المسؤولية ـ دراسة تحليلية في معمل سمنت سرجنار ـ** | Thesis Title  |
| **2007** | Year |
| **Calendar occupied theme efficiency of paramount importance in planning, control and became the subject of important topics and contemporary view of the need for the Department to periodic evaluation and the ongoing activities of multinational exercised by the established order to know how they achieve their objectives. As well as assist in the detection of deviations in actual performance on the performance analysis of the scheme and then enable management to control centers responsibility in the business, and this came the idea of research in the proposal accounting system of liability based on the use of a system of pricing procedure of the economic resources of the unit and for the purpose of verifying the performance of these units is the use of internal conversion rates to be determined in accordance with appropriate scientific grounds where this value is the price upon which the transfer or exchange of goods and services among responsibility centers in other words is that value portable responsibility centre of the Centre for responsibility within another facility. This process has taken two different evaluation method that is concentrated in those units and departments Exercise straightened efficiency and effectiveness of its activity through its organs, or the use of consultants for this purpose. The second way is concentrated in the higher authorities in the State this role of the sectors which form part of the structure of the state as to those units of great importance in the structure of the national economy and as the process of evaluating the efficiency of the performance style of the control methods, so that the foundations have evolved and criteria followed in the evaluation process, so because of the evolution of economic activities and objectives.** **Therefore, the proper application of the performance evaluation needs to be provided with important information systems and cost accounting and financial management combined to give a clear picture about the activities of economic units, and this research will shed light on this subject to indicate the importance of cost accounting system in information and data that will help the Department in evaluating the efficiency of responsibility centers It also highlights the role of information system of accounting to rationalize decisions after one of the main management information system, and therefore for its useful information is one of the critical inputs for the decision-making process, as well as methods and tools that can be used within techniques branches accounting system      In order to achieve the goal of research has been divided into five chapters, Chapter I of the statement of methodology research and previous studies have indicated in two curious, saw the first devoted to the research methodology, and the second saw it handled previous studies.      Chapter II has addressed the importance of accounting information in evaluating the performance came in three curious devoted saw the first entry in the accounting information systems, while the second was curious cost accounting information and evaluating performance, and the third saw it handled efficient methods of evaluating performance.      The third chapter dealt accounting system of responsibility and its role in evaluating the performance and came in three curious, whilst I presented the entrance to the accounting system of liability, but saw it handled the second calendar performance centers responsibility and the third saw evaluating performance on the use pricing procedure .** **Chapter IV (practical side), the three police came, I saw he presented the researcher about tariff on the sample research, the second saw it handled determine responsibility centers, or three curious handled evaluate the performance of responsibility centers.       The Chapter V to the presentation of the conclusions and recommendations reached in the light of the theoretical and practical study, through two curious allocated saw the first presentation of the conclusions, but saw the second allotting to present recommendations....** **It is God's help and conciliation** |  Abstract  |