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| **كلية الادارة والاقتصاد** | College Name |
| **محاسبة** | Department |
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|  PhD  |  Master  |  |
| دور التكاليف المعيارية في إعداد الموازنات وزيادة فاعليتها لأغراض الرقابةدراسة تطبيقية في الشركة العامة للصناعات الصوفية / معمل السجاد الميكانيكي | Thesis Title  |
| **2004** | Year |
| **The technological development occured in business field, the enlargement of companies size and products variation have increased the need of the management for some methods and instruments, enable it of performing its functions as: planning, coordination, control and performance appraisal. Through these instruments, we can insure the best use of the available physical and human energies, in addition to achieving the company targets and hence the economic social development of the whole society.** **One of the most important instruments is budgets system, which is considered an effective tool for the management helping it in performing its jobs. In addition to that the system is controlling tool through which we can pursuit performance and evaluate it if they are set in good scientific methods. So, the use of standard costs in setting budgets increase their controlling effectiveness, as they are based on scientific basis and not on personal experiences and past experiment. In addition to that the existence of the two systems together can secure the best use of control process in costs, as the two systems are interdependence.**  |  Abstract  |