

Postcoloniality Revisited: Remapping the Politics of Home and Identity in Diana Abu-Jaber's Crescent

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Abstract

The controversy over diasporic identity has become one of the hotly debated issues in the contemporary postcolonial diasporic literature. In other words, identity formation and the uncertainty of homeland are, mostly, two crucial subject matters in Diana Abu-Jaber's *Crescent*, a narrative that makes a daring shift from the traditional perception of home to a more global understanding wherein the sense of home in the in-between space takes place.

Abu-Jaber deals with diaspora as an inevitable catalyst that outlives cultural diversity among different cultures. The overwhelming dominance of the in-between space in the reconstruction of diasporic identities is of paramount importance to Abu-Jaber's fictional world. Thus, the present paper seeks to redefine the boundaries of home and identity in a way that shows Abu-Jaber's commitment to depict the dilemma of belonging and the meaning of living between diverse identities. Given the fact that home can no longer be thought of as a generalized or unified place, the paper argues that home emerges as an outcome of relationship between the past and the present where memory plays a pivotal role in reshaping fluidity of home in the postcolonial space. Keywords: diaspora, postcolonial, home, identity, belonging, Diana Abu-Jaber.

Introduction

In today's world, the postcolonial theory has been taken up in almost every field in humanities and social sciences, to anthropology and other medieval and theological studies. Before embarking on a new journey to reveal the inseparable relationship of postcolonial discourse to ongoing debates over war, exile, and the reconstruction of multiple identities in the diasporic space, it is of paramount importance to unfold the blurring lines between Postcolonialism postcoloniality.

Although the term postcolonial always involves the idea of resistance, the term would be better located as a catalyst for what we might simply refer to as the repercussion of the colonial era. The postcolonial theory has emerged as an outcome of the political insights and endeavors that were developed as part of colonial resistance to the western cultural hegemony, particularly during the anti-colonial resistances of the nineteenth and twentieth centuries.[1] To be more specific, whereas postcoloniality entails the condition of the postcolonial, postcolonialism describes its politics with a special focus on the cultural, political, and economic legacy of colonialism, trying to wipe away the colonial legacy by subverting the western hegemony on the 'other' as primal and demonic. More to the point, postcolonialism offers a voice for the voiceless—those who have no place to belong, and those whose knowledge and visibility are not allowed to count.

This kind of preoccupation with the marginalized with those minorities who belong 'nowhere', with the concerns of those who live in the in-between space that determines the holistic understanding of the postcolonial politics and remains the core that feeds its ongoing power.

[1] See, Robert J.C. Young, "What is the Postcolonial?"(2009). p(14)

Theoretical Framework

At the heart of postcoloniality, there is a kind of celebration of different cultural and national formations, the ways in which one would look or how one's place and of birth delineate the kind of life, privileged and congenial, or oppressed and exploited, that you will go through your life (Altwaiji, 8, 2015). Although there are postcolonial writers who desire to pronounce the end of "Postcolonial Theory" [1], there are other iconic writers like Robert Young who argues that postcolonial discourse is not just a "[...] disciplinary field, nor is it a theory which has or has not come to an end. Rather, its objectives have always involved wide-ranging political project—to reconstruct Western knowledge formations, reorient ethical norms, turn the power structures of the world upside down, refashion the world from below" (Postcolonial Remains20). Accordingly, the postcolonial theory has always been engaged with questioning the interwoven records of war, violence, exile,

hegemony, inequality, and injustice; addressing the fact that there are millions of diasporas who live under the severity of otherness as victims of the western hegemonic regimes and without slight privileges that most of those in the west take for granted.

Wail Hassan argues that “one of the ironies of postcolonial studies is that colonial discourse analysis began with several theorists who studied colonialism in the Arab world: Albert Memmi (in Tunisia), Frantz Fanon (in Algeria), Edward Said (in the Levant)” (45). Significantly, the seminal contributions of those critics particularly in the 1980 and 1990 played a pivotal role to expand a sophisticated theoretical framework, that hardly ever consider Arabic literary tradition. Put differently, the Arabic literary tradition and cultural production remained mostly close to Middle Eastern Studies departments, controversial as they appeared in Said's *Orientalism* (1978), the book which marks the heyday of postcolonial studies. Said meticulously surpasses in reflecting how critical intellectuals in both questioning imperialism and developing a libertarian cultural reaction that address the question, raised by critics of orientalism, of how to enhance a truly oppositional critique to the postcolonial hegemonic discourse. [3]

[2] See, Editor's Column, ‘The End of Postcolonial Theory?’ A Roundtable with Sunil Agnani, Fernando Coronil, Gaurav Desai, Mamadou Diouf, Simon Gikandi, Susie Tharu, and Jennifer Wenzel,” *PMLA* 122, no. 3 (2007): 633–51. For a better understanding of the controversial debates over the end of Postcolonialism, See also, Hamid Dabashi, *The Arab Spring: The End of Postcolonialism*, 2012. P (70).

[3] See, David Butz, “Revisiting Edward Said's Orientalism”. (1995) p (78)

For diasporic writers, the formation of home entails an active interaction between the past and the present where memory plays the role of a cultural bridge compromising the two (Altwaiji, 118, 2016). Home is thus created out of various implications that include individual and collective experiences, the context within which migration from the traditional home place and the relocation in the newly adopted home which in return complicates ideological allegiances and multiple belonging of hyphenated immigrants. The daring endeavors to come to terms with the representations of home both literally

and metaphorically speak volumes about the commitments of many of diasporic writers who have been affected by the rapidly transnational trends of migration in today's world and Diana Abu-Jaber is a case in point. Hence, the diasporic writers have different perspectives when it comes to the act of writing about home in the postcolonial landscape. This kind of cultural diversity in representing home from the diasporic space enhance the process of multiple belongings and give rise to different questions concerning the act of reconstruction of home and identity from the land of exile. This paper attempts to explore various forms of belonging wherein Abu-Jaber's characters reflect a transnational tendency to belong beyond the traditional rigidity of single identity.

The dynamics of multiple belongings of characters in *Crescent* reflects Abu-Jaber's commitment to maintain cultural diversity among her characters.

Home and Identity

Crescent takes place in Los Angeles, in the neighborhood of “Teherangeles” inhabited by numerous numbers of Middle Easterners and other diasporic minorities. Sirine, who was born to an Iraqi father and American mother, is the protagonist of the novel. She lives with uncle after her parents' death and skillfully works as a chef at Nadia's Café, a multi-cuisine Arab restaurant wherein different ethnic minorities meet and enjoy a sense of togetherness in such melting pot of different culture. Sirine falls in love with Hanif (Han), an Iraqi exile who was lucky to get a prestigious position at the UCLA University as a professor of linguistics. The novel focuses on the love of Sirine and Han and how their differently ethnic cultural backgrounds facilitate the process of cultural negotiations along with their interaction with various ethnic minorities at Nadia's Café. In this regard, *Crescent* is a hybrid novel whose characters embrace different modes of belonging within the larger multicultural American community. However, the post-9/11 atmosphere negatively affects Abu-Jaber's characters and worsens their crisis of belonging. The novel elucidates Han's crisis of belonging between the Arab world and the newly adopted home in the United States and how the bitterness of exile is bigger than everything in his fragmented life “there's some part of me that can't quite grasp the thought of never returning. I have to keep reminding myself. It's so hard to imagine. So, I just tell myself: not yet” (52).

For Han, belonging is not merely related to a single home but has much to do with a place of no return. In other words, Han is fully aware of the impossibility of coming back to Iraq due to his writings against the Saddam regime. However, he is haunted by attachment to America especially after his romance with Sirine and his obsession to see his family in Iraq. Han's haunted imagination of belonging comes in line with what Avtar Brah thinks of home "a mythic place of desire in diasporic imagination" (Cartographies of Diaspora: Contesting Identities 192). This kind of overwhelming mobility to different cultural localities and their intersectionality with diaspora and exile reflects Abu-Jaber's commitment to create transnational characters through which she addresses a plethora of issues related to crisis of memory, crisis of belonging and identity politics.

As a diasporic writer who experienced the perception of double belonging between Jordan and the United States, Abu-Jaber's dynamic characters deal with the notion of belonging of home beyond merely a geographical place as it is significantly related to different cultural implications and intimacies that contribute to the reconstruction of home in the borderland. Han defines himself by absence: "I pretty much think I define myself by an absence" (182). Simply put, home remains more fluid than unified and this kind of fluidity of home enables diasporic identities to survive amid different modes of belonging. As a result, Nadia's Café represent a fertile soil of home to many expatriates and thanks to this transnational space through which hyphenated identities embraces cultural multiplicity and go beyond any naïve representations of cultural differences. More to the point, Nadia's Café echoes what the postcolonial critic Homi Bhabha's describes as the notion of "gathering" spaces through which immigrants and exiles come to know other ethnic groups and develop shared understanding of their diasporic identities in the mainstream culture. Bhabha writes: Gatherings of exiles and émigrés and refugees, gathering on the edge of "foreign" cultures; gathering at the frontiers; gatherings in the ghettos of cafés of city centers; gathering in the half-life, half-light of foreign tongues, or in the uncanny fluency of another's language...gathering the memories of underdevelopment, of other worlds lived retroactively; gathering the past in a ritual of revival; gathering the present. (The Location of Culture 199)

Accordingly, Nadia's Café serves as a diasporic shelter for immigrants, students, and exiles to gather in a home-like space and this kind of shared memory alleviates their crisis of belonging. The dilemma of these regular visitors of the Café is that while they feel lonely to their home countries, they are also unable to comfortably settle down in the host country where they feel themselves unwelcomed especially in the post-9/11 times.

Abu-Jaber is committed to the notion of maintaining cultural bridges among people of deferent cultures. This appears through Sirine who works as a cultural bridge between the old home and the mainstream culture. The novel shows Sirine as a connecting point to compromise the immigrants' double sense of belonging through her food, "They love her food – the flavors that remind them of their homes – but they also love to watch Sirine with her skin so pale it has the bluish cast of skim milk, her wild blond head of hair, her sea-green eyes...her food is so good that the students cannot help themselves – they sit at the tables, leaning toward her" (7). The multi-ethnic food cooked by Sirine lessens the loneliness and introduce them to the American cuisine and vice versa.

Apart from being a melting pot for immigrants to enjoy different cuisines, the Café becomes a multicultural locale of constant border crossings between different minority communities and this kind of space gives room for diverse religious and ethnic values and practices to flourish. The Café becomes a space for cultural understanding of Arab and other diasporic immigrants to negotiate their crisis of living and more importantly how to situate themselves the multiethnic milieu of the American culture. Thus, for Abu-Jaber's characters to negotiate these intercultural encounters with people of different backgrounds and beliefs, they need to situate their positioning in the borderland and "intermingle in a way that creates "some form of connection across difference" [4].

[4] See, Susan Friedman. (1998). Mappings: Feminism and the Cultural Geographies of Encounter. (1998). P (135)

The sense of belonging entails a kind of cultural plurality, which validates meaningful relations with different social, cultural ethnic groups in the borderland. As migration facilitates fluid changes and transformations for hyphenated identities, the act of belonging constantly reshapes migrants' lives depending on a set of global aspects of migration strategies. In this aspect, the notion of multiple belonging, according to Marek Pawlak and Elżbieta Goździak, reflects "the complexity and conditionality of migrants' ways of attachment and their experiences of 'being in the right place'" (Multiple Belonging...2).

Driven by her multi-ethnic experience at the borderland, Abu-Jaber traces the shared pain of exile and the crisis of belonging for Arab and Latino immigrants. In doing so, she highlights Han's fluctuation between Iraq and America and similarly Cristobal's haunted experience El Salvador and the United States. The novel describes the characters' dilemma of crossing the borderland in the following manner:

Han was telling me what it was like where he comes from, about the guardia they have there, and their crazy dictator, and it was reminding me of something. And then I remembered it was Cristobal. You know Cristobal is from El Salvador? ... They firebombed his whole family. The Guardia. All dead. They were just little farmers from nowhere. Out in the country. You should see how messed up his legs are. (Abu-Jaber 277)

The above excerpt reflects Abu-Jaber's transnational penchant for building cultural bridges among people of color who suffered almost the same fate of identifications to multiple nodes of belonging. This kind of solidarity between Arab and Latinos enhances the potentiality of cross-cultural encounters, which plays a crucial role in overthrowing stereotypical portrayals targeting different minority groups in the borderland.

In *Crescent*, diasporic characters like Latinos and Mexicans help Sirine in cooking different meals in the Café and go through almost the same complexity of living to multiple modes of belonging. For instance, Víctor, a Mexican American young man, expresses his crisis of belonging in America and finds himself unable to balance his belonging between two cultures "“I was born here and all, but sometimes I wish I

could just go off to some place like Mexico” (276). Thus, Víctor shares Han's and other characters in the novel the feeling of displacement at the host country. Aziz the poet tells Victor that “If you and I were out shopping at the mall do you think any of the white guys there could tell the difference between us? They'd think you were one of my terrorist buddies” (187). These incidents reveal how both Arab immigrants and Latinos are sharing almost the same fate of racism due to the American mindset that fail to differentiate between people of color and deals with them as the suspicious other particularly in the post-9/11 period.

The crisis of Arab American immigrants takes different trajectories due to the intersections of different cultural and political parameters following the terrorist attacks of 9/11 which undoubtedly pushed Arabs in America, to quote Joanna Kadi's words, to the status of being “the Most Invisible of the Invisibles” (xix). The precarious status of Arab Americans between being identified with white people in the host culture or sharing the multi-ethnic values of people of color exacerbate their crisis of belonging (Altwaiji & Telha, 64, 2018) Carol Fadda-Conrey “articulate stories about individual and group identities, locating strategies by which the ethnic borderland becomes a space of communication for different minority groups a space that ultimately leads to the transformation of ethnic”(194). Hence, Abu-Jaber succeeds to draw the reader's attention to the importance of enhancing cultural differences among people of color, which would definitely unite their shared efforts to gain their privileges and resist the kind of otherness and racism nourished by the American government.

At the heart of *Crescent*, there is a daring blending of diverse cultures and flavors, which resists the postcolonial discourse of “us versus them binary” and dissolve the cultural differences between Arab Americans and other ethnic minorities (Altwaiji, 208, 2014). One of the most significant examples of the novel's postcolonial hybridity of different voices and flavors is the gathering at the house Sirine's uncle at the eve of Thanksgiving. The festival has hosted many of the novel's diasporic characters who formed a multiethnic family in the borderland. The feast witnesses the presence of different food all of which symbolizes the richness of

the culinary traditions brought to the United States by diasporic immigrants from the Middle East and other minority groups. Sirine's uncle narrates the art of sharing food with memory as follows:

Well, look at us... sitting around here like a bunch of Americans with our crazy turkey. All right, now, I want to make a big toast. Here is to sweet, unusual families, pleasant dogs who behave, food of this nature, the seven types of smiles, the crescent moon, and a nice cup of tea with mint every day. Sahtain. Good luck and God bless us everyone. (183)

The Thanksgiving party reflects the possibility of constant border crossing and the endeavors of Abu-Jaber's hybrid characters to negotiate cultural differences in a multicultural American society.

Abu-Jaber surpasses in fictionalizing the realm of ethnic borderland through the prism of different groups who struggles hardly to establish their shared commonality towards negotiations of a multiple mode of belonging. Tawfiq Yousef describes *Crescent* as "an avenue for questioning boundaries of culture, class, and ethnicity" (230). Likewise, Hasnul Djohar points out that the novel reveals "how these communities attempt to make home by discussing their traditional cultures in the café. This struggle can also be seen through the way Sirine and Han or Hanif frequently discuss their future home in the café" (86). Hence, Abu-Jaber meticulously shows how Nadia Café, as a multicultural site, plays a pivotal role in reshaping the characters' understanding of adjustment in the host land. The characters in *Crescent* go through fluid transformations of belonging and that can obviously be seen the art of food and music at the Café.

Conclusion

This paper gives a postcolonial critique to the crisis of belonging in relation to cross-cultural encounters of exiles and immigrants in the borderland. As a post-9/11 text, *Crescent* sheds light on a number of issues related to exile, hybridity and multiculturalism and their intersections in reconstructions of multiple avenues of belonging for the hyphenated selves. The novel provides a postcolonial site for different identities to negotiate their cultural differences and enhancing their commonalities in a multi-layered manner of

identification. More importantly, the paper shows how the politics of belonging and the intersection of "here and there" localities evoke a kind of postcolonial resistance of othering stereotypes and at the same validate their right to equal American citizenship.

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The Management Motives in Preforming the Practices of Adapting Accounting Numbers and their Ethical Acceptance in the Iraqi Environment

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Abstract

The study aims to know the motives that lead the management to practice adapting accounting numbers ([1]) and the extent to which the Iraqi environment accepts these practices that take different forms, some of which tend to maintain a fixed number of profit and others to increase or decrease profit according to the need of management. To achieves its aim the study uses a questionnaire distributed as the following: one form for each auditor, one form for each investor in the Iraq Stock Exchange represented by the financial intermediation company, and one form for each accountant or account manager.

[1] The practices of adapting accounting numbers, is the term adopted by the researcher in this study to express the processes of intentional influence by

management on the content of the accounting information it produces, by choosing between accounting policies; whether they are conservative practices that tend to reduce profits or aggressive practices that tend to inflate profits or Practices seek to smooth the income. Levitt, one of the former presidents of the New York Stock Exchange (SEC), called these practices the Numbers Game in a 1998 speech about manipulation in the accounting profession.

The study found a set of conclusions; the most important are there are many motives push the management to practice adapting accounting numbers, and the Iraqi environment rejects these practices whatever their motives are, and whether they are performed within the framework of accepted accounting principles or outside the scope of these principles. These practices exist in the Iraqi environment in many forms that vary between income smoothing, accounting conservatism, profit management and fraud and manipulation. These practices accepted in the Iraqi environment when they are done under the name of accounting conservatism and if the

size of the distortion caused by them is limited. The study also found that in order to reduce and deter these practices the collaborating efforts of the practitioners of the accounting profession as individuals, their organizations and the concerned parties, needed.

Key Words

Numbers Game, adapting the accounting numbers, accounting policies, ethical accounting practices and un-ethical accounting practices.

1.1 Introduction

Adapting accounting numbers is a process used by the management for the purpose of; influencing the accounting numbers contained in the financial statements, which leads to produce false information about the business entity, in order to achieve self-interest for the management and influence the market value of the company. In order to let this adaptation to remain within the legal form and not turn to take unauthorized forms, the management do the adaptation through using alternative accounting policies and accrual accounting principles allowed by generally accepted accounting principles.

This what Jameson 1988 affirms by saying that the accounting process includes Processing many issues using judgments (personal opinion) to resolve conflicts between approaches or alternative approaches in order to present the results of financial events and business operations, and this flexibility provides opportunities for manipulation, fraud, deception, misrepresentation or misrepresentation.

The riskiness of the practices of adapting the accounting numbers; that spread and spread until they took the form of a global phenomenon that is not limited to a particular country, nor confined to a specific geographical spot, and does not take a single form. Is due to the managements' freedom to choose the policies it wants, and which are allowed by the accounting principles and standards to produce those numbers so the management can choose the number that suits it to publish in the financial statements without anyone realizing this adaptation or touching its physical existence.

The management motives to the practices of adapting the accounting numbers as a result of the interaction of the factors of

fear and greed in them; Fear for their positions and greed to increase their own resources.

The roots of the phenomenon of adapting accounting numbers in its various forms go back to the separation of ownership from management, which gave birth to management motives, capabilities, means and tools to achieve that adaptation ([2]). The separation also led to the multiplicity of stakeholders with conflicting goals within the business entities and caused asymmetry and concentration of information with one party (mostly the management) ([3]), and the inability of the other parties to obtain information except by referring to the management and being satisfied with what it provided to them.

[2] Bastawisi 2002 indicates that the management interests can be current interests or future interests and that these interests can be categorized in terms of source into three main elements: salaries and bonuses, the formation of management goodwill and management's ownership in the capital of the establishment.

[3] Conflict of interest is the main source of the practices of adapting the accounting numbers; The managers' interest is in reducing taxes and distributed profits, the shareholders' interest in maximizing the return on their investments, the employees' interest in increasing their various compensations, and the tax authorities in collecting more taxes. The multiplicity of interests - despite their conflict - is what caused the adaptation of accounting numbers.

This phenomenon has many negative and even dangerous repercussions on the business entities themselves and the economy in general, as it causes a kind of misleading or confusion among the users of the financial statements, which reflected in the decision-making process and ultimately affects the credibility of the accounting information produced by the accounting information system.

Studies differ in their view to the ethicality of adapting accounting numbers practices ([4]). Some of them see that they are legal as long as they are in accordance to the generally accepted accounting principles GAAP, but if they do not comply with these principles and are outside their scope, then

they are seen as fraudulent practices. In all cases, they are practices that lead to the production of deceptive or fraudulent financial reports.

Others believe that the point of separation between the ethical and unethical practices of adapting accounting numbers lies in the extent of the fundamental distortion caused by these practices, if they increase the volume of manipulation in the financial reports then these practices are fraudulent, but if the size of the distortion is not substantial, they describe it as acceptable. Regardless of the morality of these practices their existence and continue using them will result in the company to be exposed to a financial crisis and then bankruptcy.

As happened to a number of giant companies that collapsed in short time and without warning, such as Xerox, Enron International, Jordan Bank of Petra, the Lebanese Bank of Medina and others.

[4] There are many views to the term morality, in this study we adopt the view of Griffin (1999), who sees that the ethical behavior is the behavior that conforms to generally accepted social standards, while immoral (un-ethical) behavior is the behavior that does not conform to generally accepted accounting standards.

1.2 Research problem

The problem of the managements' ability to produce several accounting numbers and cause the number to be published in the financial statements without anyone realizing this raised because the multiplicity of accounting alternatives, the use of the accrual basis of accounting, and the wide area of freedom that the management possesses in choosing the accounting policies that suit it and that are allowed by the accounting principles and standards.

These practices lead to the production of misleading information, and over time, the accounting information that is the final product of the accounting system loses its credibility and turns into a worthless commodity, which harms the reputation of accountants and their professionalism ([5]). This is referred to as the moral imbalance between the management (that seeks to protect its self-interests and preserve its

functional positions), and the shareholders. Both are the direct stakeholders in the economics of the entity; where management motivates to misleading and manipulating accounting items in a way that leads to the appearance of financial performance in a natural way that does not raise doubts, questions and criticism, by choosing accounting alternatives that rise, or reduce the profit number, or maintain it at a fixed number. This is consistent with its purposes, position and objectives and does not seem to contradict the generally accepted accounting principles.

Iraq, like many countries of the world, witnessed during the first decade of the twenty-first century major changes represented by economic openness, foreign investment and the obligation of the financial market for companies to apply international accounting standards. In addition, local accounting standards are derived from international accounting standards, both contain many accounting alternatives and leave a space of freedom for the company's management to choose among those alternatives, which raises doubts about the possibility of the existence of adapting accounting numbers practices in the Iraqi environment. And because the studies differ in their view to the ethicality of adapting accounting numbers practices; some of them see that they are legitimate practices and others see the opposite, and each has its reasons and justifications.

[5] Al-Ziyadi's study (2015) proved that there is a strong correlation between the methods of adapting the accounting numbers, or what the study called (creative accounting methods) and the credibility of the financial statements.

This difference in viewpoints motivated the researcher to investigate the extent to which these practices are ethical in the Iraqi environment; meaning the extent to which the Iraqi environment accepts the practices, specifically from the point of view of groups with direct interest in the economics of the entity. The financial managers and preparers of financial statements (As the party responsible for preparing the financial statements and carrying out the practices of adapting the accounting numbers), the auditors (as agents of the owners), the users of the

financial statements, and in particular the investors (as the category most closely related to the accounting numbers). Raising the following research question: "Are there an acceptable practice to adapt accounting numbers and others not acceptable, and to what extent these practices are acceptable in the Iraqi environment"?

1.3 Research Objectives

The research aims mainly to know the motives that push the management to perform the practices of adapting the accounting numbers and the extent to which the Iraqi environment accepts those practices that take different forms; some tend to maintain a fixed number of profit and others work to increase or decrease the profit and according to the need of the management.

1.4 Research Importance

The research derives its scientific importance from the importance of the topic it deals with in contemporary accounting thought, where many studies revolve around the topics of profit management, accounting conservatism, smoothing profits and other practices of adapting accounting numbers with their different names that are performed through accounting policies. The justification for this growing interest is the growing controversy about the role of accounting standards in those practices, including what each standard contains of alternative treatments, as well as from the ethical perspective of the role of accounting in society as a system for the production of reliable accounting information. And since accounting information has become the final product for the application of alternatives and methods of accounting policies, the problem, as Al-Sadiq 1988 points out, is related to the origin (alternatives and methods of accounting policies) Not by branch (accounting information).

From a practical point of view, the importance of the research due to seriousness impact of adapting accounting numbers practices in its various forms on the outputs of the accounting information system as the practices of adapting accounting numbers lead to the production of misleading information. Over time accounting information that is the final product of the accounting system loses its credibility and turns into a worthless

commodity, which is harmful to the reputation of accountants and their professionalism, especially after the collapse of many economic entities around the world. In fact, the crisis has grown and affected the economies of several countries.

1.5 Research Hypothesis

1. There is a statistical significant relationship between the management desire to achieve its own interests and the practices of adapting accounting numbers in the Iraqi environment.

2. There is a statistical significant relationship between realizing the interests of the owners and the practices of adapting accounting numbers in the Iraqi environment.

3. There is a statistical significant relationship between the acceptance of CFO, auditors and investors for the practices of adapting accounting numbers in their various forms and the morality of those practices in the Iraqi environment.

4. There is a statistical significant relationship between the use of accounting standards when carrying out the practices of adapting accounting numbers and the ethical practices of those practices in the Iraqi environment.

1.6 Research Methodology

A. Research Form: The research uses the positive model in analyzing, interpreting and predicting the management motives in carrying out the practices of adapting accounting numbers and the ethical practices of those practices in the Iraqi environment.

B. Research Tool: A questionnaire used to collect data on the practical side of the study, and the five-point Likert scale was determined to know the opinion of those included in the questionnaire.

Strongly agree	Agree	Neutral	Refuse	Strongly disagree
5	4	3	2	1

C. Research Method: The answers to the questionnaire statistically analyzed and hypotheses were tested.

D. Research Community and Sample: The search community can be classified into three categories:

1. The category of auditors, whether they are from the private sector or from the Board of Financial Supervision, as they are responsible for expressing a neutral technical opinion on the financial statements of companies.
2. The category of investors represented by financial intermediation companies that engage in their activity by trading shares in the Iraqi Stock Exchange because they are one of the categories of users of financial statements whose decisions are affected by the existence of practices of manipulating accounting numbers.
3. The category of accountants and CFO's for companies whose shares trade in the Iraq Stock Exchange, because these companies are subject to market controls and all laws apply to them and are obligated to follow accounting standards, whether international or local.

The questionnaire form distributed with one form for each auditor, one form for each investor represented in the financial brokerage company, and one form for each accountant or account manager.

1.7 Research Limits

1. The reasons for the management motives in implementing the practices of adapting the accounting numbers covered by the research are limited to the motives that achieve the direct interest of the management and do not include the reasons that do not achieve the direct interests of the management, such as tax and regulatory motives and others.
2. The research sample is limited to auditors, investors, accountants or CFO for companies listed in the Iraq Stock Exchange.

1.8 Previous Studies ([6])

1- Introduction:

Since the seventies of the twentieth century until now the accounting thought has been noticeably concerned with the issue of adapting accounting numbers in its various kinds. As many studies indicate (such as Al-Sadiq 1988, Al-Desiti 2001, and Ibrahim 2002) that the adaptation of accounting numbers is a process used by the management for the purpose of influencing the accounting numbers contained in the financial statements. These studies vary in their objectives, tools and the environments they covered, even though most of the studies focused according to the researcher's knowledge in developed countries.

The researcher caused this to several reasons, perhaps the most prominent of which is the high transparency in those countries and the ease of providing information and data, which gives its researchers the leadership in studying phenomena that Arab studies may not address until a long period of time pass and after the effects of the phenomenon have affected Arab societies.

Through careful reading we can classify these studies into four groups:

1. Studies deal with the means of adapting the accounting numbers.
2. Studies deal with the reasons for the management motives to the practice of adapting accounting numbers.
3. Studies deal with the ethical effects of the practice of adapting accounting numbers.
4. Studies deal with economic entities that practice adapting accounting numbers.

Below is a quick overview of each group of those studies.

2- Studies deal with the means of adapting accounting numbers:

Some studies have sought to know the means used in adapting accounting numbers, and these studies have concluded that there are three means: smoothing income, managing profits and accounting conservatism. The following is a brief presentation of a number of those studies.

[6] It is not one of the objectives of the current research to make a comprehensive inventory of those studies, so the researcher is satisfied with a number of studies related to the topic of research.

A. Studies deal with income smoothing as a mean of adapting accounting numbers:

This group of studies believes that adjusting the accounting numbers is done through income smoothing practices. Among these studies is the study of Beattie et al. (1994), which found a positive relationship between income smoothing motives and the volume of exceptional and unusual items in relation to the level of expected profits by applying to 23 British companies. The results of this study show the possibility of using the income smoothing mechanism to reduce fluctuations in profits over several years or within one year so that the declared profits are reached to the expected level, through using exceptional and extraordinary items.

B. Studies deal with profit management as one of the ways to adapt accounting numbers:

Accounting thought abounds with many studies that see that the adaptation of accounting numbers is done through profit management. Among these studies is the study of DeGeorge et al. (1999), which included the Malaysian and Singaporean companies listed on the Singapore Stock Exchange. The study indicated that profit management takes a hierarchical form consisting of three levels; the first and most important level is for the company to disclose positive profits, meaning that its profits are more than zero. The second level is to maintain the last performance, meaning achieving at least the same profits as the previous year. The third level is the interview access to analysts' predictions.

Al-Qathami study (2010) aimed to reveal the existence of profit management practices in Saudi joint stock companies and to test the impact of some factors on the direction of those companies in practicing profit management by applying to 18 companies whose shares are traded in the Saudi stock market representing the industry, services and agriculture sectors. The results of the study confirmed the existence of profit management practices in Saudi joint stock companies. And that the profitable companies practice profit management in a negative way, and the losing companies practice profit management in a positive way, and the results also indicated that the practice of

profit management in Saudi Arabia is affected by both the factor of indebtedness and profitability.

C. Studies deal with accounting conservatism as a means of adapting accounting numbers:

Watts is considered one of the most prominent researchers who dealt with accounting conservatism at the end of the twentieth century as a means of adapting accounting numbers. Where he emphasized in the study (Watts (1993) that accounting conservatism is the mechanism through which the estimates used in determining profits are made reliable values, and that the demand for accounting conservatism appeared due to the asymmetry of information between management and stakeholders). The theory of contracts, specifically Watts focused on contracts, the management incentives, and he emphasized that the accounting conservatism had been strengthened in the twentieth century through the role of professional organizations, as well as the increasing cases of litigation. Devine (1963) and Sterling (1967) indicate that most companies in industrial countries tended in the early twentieth century to adopt accounting alternatives that inflate assets and profits, and this amplification of financial positions and business results led to the bankruptcy of many business projects and caused substantial losses to investors, lenders and other users of financial statements. In response to that, conservative accounting practices emerged that were adopted by the accounting profession and the business community since the thirties of the twentieth century.

3- Studies that deal with the reasons for the management motives to the practices of adapting accounting numbers:

Accounting thought abounds with many studies that have tried to find the reasons that drive corporate management to use the practices of adapting accounting numbers with their different names, and they are many reasons. Perhaps the study of Al-Sadiq (1988), which aimed to analyze, interpret and predict the behavior of the particular management in choosing accounting policies in public, private and investment sector units in Egypt, in addition to identifying and analyzing the determinants that affect the behavior of higher management in choosing accounting policies, using the positive model, and using agency cost theory as a research tool

from the leading Arab studies that confirmed in their results that one of the most important reasons is the inability of accountants to reach the accounting policies that achieve the best match between expenses and revenues. The economic effects of accounting policies on the decisions of higher management and on the decisions of current and prospective investors in the capital market. A careful reading of the studies that fall into the field of analyzing the reasons for the management motives to the practices of adapting the accounting numbers and the focus of the current study can be divided into two groups:

First: Studies that looked at management incentives as a motive for the practice of adapting accounting numbers.

Second: Studies that looked at management ownership as a motive for the practice of adapting accounting numbers.

Below is a quick review of a number of those studies.

First: Studies that looked at management incentives as a motive for the practice of adapting accounting numbers:

Several studies that have linked management incentives to the practices of adapting accounting numbers have confirmed that one of the most important situations in which adapting accounting numbers is used is the size of incentives that management receives([7]). The higher management is linked with the economic unit by contracts under which the management is granted the right to perform its work as an agent on behalf of the shareholders in return for obtaining compensation. These compensations are in the form of wages, bonuses or incentives, some of which are in the form of a fixed amount and some of which constitute a percentage of the company's profits. In this context, Lambert (1984) indicates that the management, when it becomes clear to it the high profits that result in the high reward, it begins to give greater relative importance to the non-material aspects.

[7] Al-Sadiq (1984: 124-125) indicates that the management's bonuses or incentives may be cash bonuses calculated on the basis of specific accounting rules, or they may be in-kind incentives in the form of Stock Options calculated on the basis of the market value of the economic unit, in order to motivate managers to increase the value of the company and the interests of the owners.

It increases, which prompts it to take steps to influence profits upwards. At the time when the management performs its work in the facility, it seeks to achieve its own benefits. Shehata (1990) divides these benefits into pecuniary benefits and non-pecuniary benefits. And the impact of management on the accounting numbers is either by maximizing the net distributable profits and obtaining the largest amount of incentives, or intervening to achieve the targeted profits that achieve the maximum incentives for managers or interfering by reducing profits and postponing.

From a careful reading to the relevant previous studies, we find that the management use more than one mean of adapting the accounting numbers, and therefore these studies can be divided into three groups:

A. Studies that linked management incentives to income smoothing, such as the study (Gordon (1964), Beidleman (1973), Healy (1989), Defende and Park (1997), Dechow and Sloan (1991) all emphasized that management seeks to obtain a constant or stable level of incentives that's why they use income smoothing to adapt accounting numbers.

B. Studies that linked management incentives to accounting conservatism, including Kwon (2005), LaFond and Watts (2008), Gotti (2008) and Lubberink and Huijgen (2001). Where this group of studies sees that accounting conservatism limits the ability of management to increase the volume of the incentives they get.

C. Studies that linked management incentives to profit management, including Healy (1985), Gaver et al. (1995), Holthausen (1995), and Matar (2005). These studies see that management in order to increase its incentives, use profit management; by increasing profits sometimes and declining them at other times, depending on the situation. Where they choose measures that raise the level of income when the level of income before applying those measures does not achieve for them the minimum required rewards and vice versa, meaning that they choose measures that reduce the level of income when the level of income before applying those measures makes their rewards at their maximum level.

Second: Studies link management ownership and practices of adapting accounting numbers:

Some studies linked the management's ownership of shares or stocks in the company and the practices of adapting accounting numbers in its various forms, such as Smith (1976), Muharram (1989), Lafond and Roychowdhury (2008), Shuto and Takada (2008).

Smith (1976) showed empirical evidence support the hypothesis that economic units under the control of managers are more likely to make accounting policy decisions that smooth income than economic units controlled by owners. While Muharram (1989), concluded that management ownership is one of the main reasons for smoothing income and the degree of smoothing varies according to the size and nature of the enterprise and its share of the market, as well as the nature of the relationship between management and owners, the extent of management's contribution to the ownership of the enterprise. In addition to the extent of stability Income and the firm's management belief in its conformity with the expectations of users of the financial statements.

While Lafond and Roychowdhury (2008) proved that the degree of accounting conservatism decreases when the management ownership increases in American companies.

Shuto and Takada (2008) conducted on Japanese companies, it has proven that there is a positive relationship between management ownership and the preservation of profits when the management ownership is medium, but when the management ownership is high or low, the relationship between management ownership and the preservation of profits is negative.

4- Studies deal with the ethical effects of adapting accounting numbers practices:

Numerous studies compound that all forms of adapting accounting numbers practices are hateful manipulations and morally forbidden; It includes unfair usage of authority and works to weaken the authority of the regulators of the profession. At the same time, the systems and laws are violated without penalty, which results in a lack of respect for the accounting profession and its procedures. Studies such as Sterling (1967), Rosenzweig and Fischer (1994), Dechow et al (1995), Penman and

Zhang (2002, (2003) Rosner, Amat and Gowthorpe (2004), Naser and Pendlebury (1992), compound that these practices are immoral, but they differ in the criteria for judging them.

Dechow et al. (1995) sees that the agreement or disagreement of those practices with generally accepted accounting principles (GAAP) is what makes them legal or illegal. While Rosner (2003) sees that the separation point between the ethical and unethical practices of adapting accounting numbers lies in the extent of the fundamental distortion caused by these practices. As the increase in the volume of manipulation turns the profit management into fraudulent practices in preparing financial statement, the result is the company's exposure to a financial crisis and then bankruptcy.

While some studies see that the practice of adapting accounting numbers is not wrong in the sense that it is morally acceptable to them, such as the study of Bruns and Merchant (1990) ([8]).

In an attempt to find a justification of using the practices of adapting accounting numbers, Al-Khashawi and Al-Dosari (2008) indicate that; there can be a defense of the behavior of what the study called creative accounting based on agency theory and positive accounting theory. Despite the study's acknowledgment of the immorality of these practices and the need to expose and limit them. The study also recognized that combating creative accounting practices is a difficult and complex matter. The study identified several ways for this, including corporate governance and audit committees, accounting policies not changing, in addition to the role of auditors and their vigilance, which plays an important role in the success of the task of detecting these practices. The study also refers to the role of ethics that rule the accounting profession. The study of Al-Shehadeh and Humaidan (2006), mentioned to the ability of the international accounting standards to solve the problem of ethical imbalance between the management and shareholders about earnings management.

[8] These results amazed the researchers themselves, as they believed that these practices could be misleading to the users of the financial statements and over time limit the credibility of the accounting numbers and thus harm the reputation of

the accounting profession. However, the results came according to a questionnaire that included a group of managers.

5- Studies deal with economic entities that practice adapting accounting numbers:

In an attempt to identify the economic entities that practice adapting accounting numbers, the Trussel (2003) study finds that the practices of adapting accounting numbers do not depend on the entity being profit-oriented or non-profit-oriented companies. The study concluded that philanthropic organizations and nonprofit institutions in the USA seek to improve their financial image in order to obtain additional donations through manipulation of spending ratios. After analyzing the financial characteristics of organizations that practice manipulation, the study concluded that they are large organizations with high expenses.

Also, these practices not related to the size of the company's profitability nor to the type of industry which the company belongs, as the applied results of the study of Ashari et al. (1994) confirmed that the companies that practice income smoothing are mostly the least profitable companies and the companies operating in the most dangerous industries. These are the same findings as the Al-Qathami study (2010), reached and it confirmed that the existence of profit management practices appears regardless of the company's size and the type of sector to which the company belongs.

Chen and Sennetti (2005) find that the practices of adapting accounting numbers are not exclusive to the traditional economic sectors, but they rather exist even in modern industries, where the study proved the existence of misleading practices in preparing financial statements for computer manufacturing companies. The study found that some of these companies increased their profit margin, return on assets, and reduce its cash flow despite the significant decrease in its forward sales by using some creative accounting methods, although these companies did not realize the danger of using these methods.

In addition, the practices of adapting accounting numbers are not restricted to a particular society without another. As they exist in America, they exist in other countries such as Japan, Bangladesh, Saudi Arabia, Malaysia, and Egypt (for example).

Shuto and Takada (2008) find these practices in Japanese companies, Habib (2005) gives evidence of income smoothing in 46 Bangladeshi companies out of 107 companies surveyed in Bangladesh. It is also present in Saudi Arabia, according to the results of the Al-Qathami study (2010), and it is present in Malaysia, according to the applied results of the Ashari et al. (1994). Its existent also approved in the construction sector companies in Egypt, by Shehata's (1990), and he approved that these practices exist in the private business sectors, in the companies listed in the stock market and also in the public sector companies which is owned to the government who change its higher management. The study confirm that these fluctuations are intentional fluctuations and not random.

6- Studies deal with the existence of adapting accounting numbers practices in Iraq:

Many studies prove the existence of adapting accounting numbers practices in Iraq in its various forms. Among these studies is the study of Ismail (2014), which demonstrated the existence of creative accounting practices, which is one of adapting accounting numbers practices, in one of the Iraqi public sector banks through the years 2004 to 2008, and the study attributed the presence of these practices to a weakness in the bank's internal control system. While Al-Jubouri's (2014), proves the existence of accounting conservatism practices in most of the joint stock companies listed in the Iraq Stock Exchange Market, during the years 2007 to 2011, and there is a discrepancy in the degree of accounting conservatism among the economic sectors under study, which included the banking, investment, insurance, industry, agriculture and tourism and hotels sectors. On the other hand, Al-Kaabi (2016) uses the Basu scale confirmed the existence of an acceptable level of accounting conservatism in the accounting policies of the banks listed in the Iraq Stock Exchange and the existence of a varying level between the rise and fall of the accounting conservatism in the insurance companies listed in the Iraq Stock Exchange. In an attempt to prove the existence of profit management practices, AlFatlawi (2011) uses the modified Jones model to do this, on a sample of companies listed on the Iraqi Stock Exchange from all economic sectors. It improve the existence

of profit management practices in most of the sample companies in a manner that differs from one sector to another, and the order of the sectors was Hotels and tourism, banking, industry, services, insurance, agriculture and investment. This is similar to the result of Al-Tamimi and Al-Saadi (2013), which demonstrated, using Benford Law, that there are profit management practices in 21% of the study sample, which included 61 companies listed on the Iraq Stock Exchange in 2010, and that the practices of adapting accounting numbers included 5 sectors. Out of the 7, which are banks, investment, services, industry and agriculture, but all industrial companies included in the sample practiced profit management.

7- Conclusions:

From the review and analysis of previous studies, the researcher fined the following:

- 1.The studies prove the existence of many practices through which management can adapt accounting numbers, some of them seek to maintain a constant level of profits, others try to inflate profits so that they appear larger than they are, and some of them work to reduce profits from what they are.
- 2.The studies prove that the practices of adapting accounting numbers is done by using advantage of the flexibility that exists in the accounting standards so that the management chooses the policy that fits with the situation it is in.
- 3.The studies prove that the practices of adapting accounting numbers are not restricted to particular environment, nor to industrial sector.
- 4.The relatively small number of Arab studies in general and Iraqi studies in particular that dealt with the phenomenon of adapting accounting numbers.
- 5.Studies that dealt with the Iraqi environment have proven the existence of many forms of accounting practices that varied between creative accounting and income smoothing, accounting reservation and profit management.

However, according to the researcher's knowledge and readings in previous studies, there is no one study tests the ethical acceptance of using adapting accounting numbers practices in the Iraqi environment.

2.Theoretical framework of the research:

2-1 Introduction:

During performing their work, accountants use personal judgments and choose between the accepted accounting alternatives to measure the items of accounts; each alternative leads to different result from other alternatives, especially in the short term. For example, assessment of the inventory can be computed in several ways, as well as calculating the depreciation on the fixed assets, also the cost of borrowing is treated in more than one way, and all of these methods are approved by local and international accounting standards and approved by the unified accounting system used in Iraq. Ijiri & Robert 1966 indicates that what limits the efficiency of accounting as a measurement system is the presence of many alternatives to measurement methods, which accountants have been trying for many years to search for a way to choose the best alternatives, but they did not reach the best method.

In addition to this diversity, we must not forget that there are fundamental differences between accountants about the point of verification of revenue, they also differ in interpreting and answering a set of questions related to; determining the best accounting policy that achieve the best possible match between expenses and revenues, defining the level of disclosure that must be followed in preparing the financial statements, and also what is the proper standard by which the accrual basis policy can be applied. Al-Shehadeh and Humaidan (2006) confirm that all these and other questions led to; number of procedural and intellectual problems, and to the presence of a set of gaps deficiencies and defects in the intellectual framework of the accounting process on the one hand, and to the existence of a moral imbalance between the management that manages the accounting process in the accounting unit and the shareholders or the stakeholders of the accounting unit, in addition to the existence of a conflict and a decrease between the management and the shareholders, which is that each of them tries to achieve a goal function and maximize its wealth by following behaviors that it considers to be the best behaviors and procedures that achieve those goals. In this chapter, the concept of accounting policy, the factors affecting its choice, the reasons for the emergence of practices of

adapting accounting numbers, the different names for those practices, their historical roots and other related topics will be presented.

2-2 The concept of accounting policy and the factors affecting management's choice of accounting policies:

Al-Shirazi (1990) defines the accounting policy as a set of application tools used by the enterprise in the production and communication of financial information.

Bastawisi (2002) states that Ball and Foster (1982) identify six factors that lead to management's choice of a particular accounting policy:

- A.** Because it is in line with accounting theory.
- B.** Because it reflects the economic realities of the company.
- C.** Because it achieves a comparison between the establishment and other establishments or between the results of the same establishment for several years.
- D.** Because of its economic effects, values related to achieving the interests of shareholders and related to achieving the largest return.
- E.** Because it is imposed on the management by the state authority.
- F.** Because it is an innovative and new method, and it is chosen to encourage innovation.

Abu Musa (1993) indicates that many accountants believe that the multiplicity of accounting alternatives does not constitute a problem in itself, and that the real problem is how to achieve the optimal choice among those alternatives. The American Financial Accounting Standards Board (FASB), indicates in SFAC (2) that the selection process takes place on two levels:

-The first level is the board or other agencies; that have the ability to formulate the issuance of accounting standards and recommendations, and which have the right to request the establishments, may report in a certain way or prevent them from applying a method that the Board deems undesirable.

-The second level is the establishments, as most of the standards issued include more than one alternative or method of application, the establishments must choose from among them, and the choice is also between alternatives and accounting methods for which a specific standard has not yet been issued.

2-3 The Economic Effects of Accounting Policies:

The application of accounting policies has several economic effects, which Al-Sadiq (1988) divides into two groups of variables:

-The first group consists of one variable called the information variable, and it refers to the economic effects of applying any accounting policy to the elements of the financial statements.

-The second group consists of one set of variables called decision variables and they mean the economic effects that affect three different levels of decision makers. They are the decisions of higher management, current and prospective investors, creditors, and at the national level.

2-4 The Different Terms Used to Describe the Practices Of Adapting Accounting Numbers:

Accounting thought uses many terms to express the practices of adapting accounting numbers, or what Mulford and Comiskey (2009) called the Financial Numbers Game. It takes many names and forms depending on the type and scope of the methods used. Some of them are characterized by exaggerating the accounting profits from their reality, others work to reduce the accounting profits from their reality, while the third ones seek to maintain a constant level of those profits over the years. Some of these practices are legitimate and others are illegal.

The following is a brief explanation of the most important of these practices. In figure No. (1) we show the general framework for the practices of adapting accounting numbers and their different names. These practices according to the researcher's opinion is the main problem resulting from the use of the accrual basis of accounting. Rather, it is almost the only problem of using this basis in measuring accounting profit.

First: Creative Accounting:

Balaciu et al (2009) indicates that the term creative accounting is the term used in Europe to express the practice of adapting accounting numbers. Which is sometimes called smart accounting or cute accounting. Marazaqa and Bohren (2010) define creative accounting as the use of new, unfamiliar methods, methods, procedures, concepts, standards or theories that can be used to explain, analyze or solve an accounting problem facing management, where the creative accountant has distinctive abilities. Ama (1999) et al. Amat,

they define creative accounting as the process by which accountants use their knowledge of accounting rules to process the numbers recorded in the accounts of business entities. Naser and Pendlebury (1992) define creative accounting from an academic point of view as a transformation of financial accounting numbers from what they actually are to what the preparers desire by exploiting or taking advantage of existing laws and/or ignoring some and/or all of them.

From all of the above; we find that creative accounting includes modern, complex and innovative processes or practices through which accountants use their knowledge of accounting rules and laws and take advantage from the flexibility that these principles and rules allow. Especially with regard to personal estimates and taking advantage of existing laws and ignoring some of them to treat, the numbers recorded in the accounts of the establishment or manipulation them in order to achieve specific goals.

The areas of creative accounting are represented in: the accounting information system, accounting measurement, methods of distributing or charging various expenses, methods of displaying financial and accounting lists and reports, methods of financial analysis, as well as the development of automated accounting programs.

Second: Income Smoothing

Copeland (1968: 102) points out that income smoothing, or what some call stable growth of earnings flow, is a measure that smooths out annual fluctuations in income by shifting earnings from peak years to less successful periods. Abu Musa (1993) express this as the deliberate restraint (dwindling) or reduction of fluctuations around a certain level of income that can be considered as normal income of the enterprise. We can look to the income smoothing process as reducing the teeth of serrated scissors. That means showing profit with a steady growth line instead of showing unstable profits with a series of dramatic rises and falls. This is achieved by arranging an unnecessary large reserve for financial obligations and against asset values in good years so that this reserve can be reduced and thus improve profits established in bad years. Thus, fluctuations or declines that may affect income disappear. Shtewi (2009) points out that income smoothing practices often go hand

in hand with practices that seek to avoid diminishing small profits and losses.

Income smoothing used in order to show a continuous pattern of small increase in profits. In order to smooth the income, the management postpones the recognition of the revenues that are realized at the end of the current fiscal year to the next fiscal year, especially if it is certain that the profits of the current period are sufficient to be reported. As well as postpone some of the planned expenses if the current profits are not enough to escape from them. The management can also expand the reservation of provisions in order to postpone Report on a part of the current year's profits if those profits exceed what the management wants to report about in order to make the profits of the different years appear close and not witness many sharp fluctuations.

Al-Duwairi (2015) asserts that income smoothing is a special case of profit management. We summarize from the above that income smoothing is a deliberate process performed by management using certain accounting tools to make income appear normal in order to reach a desired trend or level in an attempt to show income that appears to be growing in a balanced manner over time without fluctuations. Fudenberg and Tirole (1995) classify income smoothing as a fraudulent practice.

Third: Earnings management

Balaciu et al (2009) points out that earnings management is the preferred and most common term in America for the customization of accounting numbers. Profits are managed according to Dye (1988: 198) through managers who seek to achieve the advantage of asymmetry of information between them and the shareholders, by artificially improving the market value of the company to achieve two objectives.

- The first is to increase their remuneration, and
- The second is to achieve the desire of the old shareholders to benefit from attracting new shareholders.

Belkaoui (2004: 57) points out that profit management is the ability of management to manipulate the available options and make the right choice that can bring about the desired level of profit.

Fourth: Manipulation

Copeland and Wojdak (1969: 189) define manipulation as the ability to increase or decrease net profit if desired. Manipulation takes place through all accounting numbers, whether revenue and expenditure numbers or assets and liabilities. Ghaith (2005) indicates that the manipulation process can extend to include journal entries and incorrect inventory valuation, in addition to manipulating supplier discounts, contracts, or asset accounts. And manipulation is performed by the junior staff as well as by the higher staff.

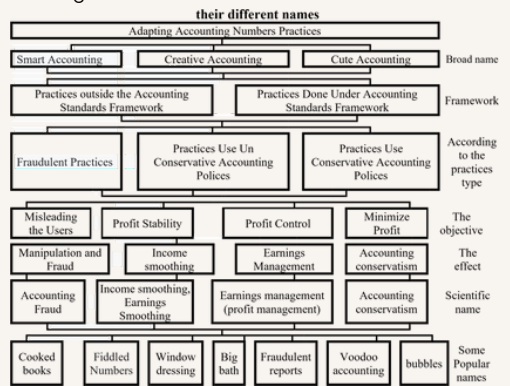


Figure 1
The general framework for the practices of adapting accounting numbers and
Source: Figure prepared by the researcher.

Fifth: Accounting Conservatism

Traditional accounting conservatism in its extreme form includes, as previously indicated (Bliss (1924) and was quoted by many, including Watts (1993: 1)), the proverb “Do not expect any profits, but anticipate all losses.” Watts and Zimmerman (1986: 205) indicate that conservatism Accounting means that accountants must include in their reports the lowest possible values of assets among the available alternative values and the highest possible values of liabilities, and that the revenue recognition should be delayed rather than early, and expenses should be made early without delaying them.

Penman and Zhang (1999:2) indicate that accounting conservatism is “the consistently applied accounting practice that keeps the book values of net assets relatively low. Givoly and Hayan (2000: 292) define accounting conservatism as finding a criterion for choosing among the accounting principles.

It reduces accumulated profits by recognizing expenses faster than revenues, undervaluing assets and overstating liabilities. Many studies have agreed that the presence of accounting conservatism causes bias in the results of the accounting statements, and the American Accounting Association at its annual meeting of the year 1993 recognized this ([9]).

[9] For details, see Basu (1999).

Sixth: Big Bath

The big bath is a process take place either in the years in which the company achieves very few profits or losses that cannot be absorbed and converted into profits, based on the idea that the situation will not be worse than it is. Big bath adopted when the management changed; As Stolowy and Breton (2000) point out, the new management justifies this by saying that the old management had lot of secret provisions for expenses that affected profits and that the new manager was taking advantage of his access to clean up the budget. Belkaoui (2004: 57) asserts that the new management, by doing this procedure, guarantees itself a good evaluation in the coming years, and the management undertakes this process through the steps it takes to reduce the current value of the share in order to maximize its future returns.

It simply means that the management of a company changes the accounting policies in order to Beautifying the income picture in some cases, in order to distract investors or observers from bad news. Al-Gindi (2005) believes that this purification process performed through the management's transfer of all expenses and losses that can be carried over from future periods to the current period so that those years are purified of their potential for losses. This simply means that big bath is a strategy to manipulate the income statement to make poor results appear worse.

Seventh: Window Dressing (cosmetic accounting)

Window dressing or Cosmetic accounting is a set of practices or manipulation of financial or other information in company documents (financial statements, reports, etc.) to make this information appear more attractive to its users. Although cosmetic

accounting practices can be done at any time, they are often done at the end of the financial year, that is, when preparing the financial statements in order to improve the image of liquidity or profitability in the company. By doing these practices management gets some benefit.

Eighth: Accounting Fraud

The AICPA defines accounting fraud in 2003 as the intentional misrepresentation of facts in the financial statements or misappropriation of assets through manipulation of records and the deliberate misapplication of generally accepted accounting principles. Al-Sakka and Radi (2000: 38) define accounting fraud as "the deliberate deception to achieve personal benefits in an unfair manner, which results in harm to the interests of others." Belkaoui (2004) explains that fraud brings personal benefits to the perpetrator, and these benefits may be social, political or economic. Mustafa (2000) indicates that fraud and fraud cases in America cost the American economy annually the equivalent of 5% of the gross national product. Ghaith (2005) indicates that the Commission for the Sponsorship of Organizations of the Trudy Authority confirmed in its report that fraud in the financial results of companies is involved in the top management in 13% of cases, and that the chief executive officer or chief financial officer closely and directly linked to fraud. Also, it turned out that these cases were linked to a clear weakness of boards of directors and internal audit committees, and that the existing fraud cases were large and extended for several years. Al-Jundi (2005: 30) explains that accounting fraud is the result of three elements: motives, opportunity and justifications. Which is called the cheat triangle.

Ninth: Cooked Books

Cooked books is simply an expression of the fraudulent activity of management to provide incorrect information about its business results, by cooking or grilling its books. Griffiths (1986: 1) describes this deception as being very tasty (as a metaphor for the ingenuity and choice of its operators). Singletary (1993) explains that they are the operations of arranging numbers in the books by adding paragraphs and excluding other, and in this type of operations management focus on whether certain operations have occurred or not

and/ or what are the right numbers that should be. He add that in these operations management can use two sets of records.

From the above, it can be said that the process of book-cooking is a falsification of the accounting records to give a misleading picture of the company's financial position or the results of its operations, and therefore it is without a doubt an illegal practice.

2-4 Factors causing the emergence of adapting accounting numbers practices:

The circumstances that caused the emergence of adapting accounting numbers practices can be summarized as follows:

1. Separation of ownership from management and giving the management to non-owning managers.
2. Relating the benefit obtained by management to the income that is disclosed in the financial statements.
3. There is some control over the timing of real operations; Meaning that the management can implement these operations at the time it deems appropriate, which allows the management to expedite or postpone their implementation in accordance with the goals it seeks to implement.
4. The existence of a degree of freedom provided by accounting standards for management in choosing the accounting methods and policies that suit them; Meaning that it fits with the goals and desires of management and achieves the best image of the company's performance.
5. The presence of a degree of discretion, personal judgment and expectation in preparing some accounting operations, which allows the management to manipulate these estimates. Including, for example, estimating the useful life of fixed assets.

2-5 The historical roots of the practice of adapting accounting numbers:

Bendish (2002) traces the historical roots of the process of adapting accounting numbers to the sixteenth century AD, where he mentions that the sources refer to the sharp rise in the shares of the British South Sea Company at the beginning of the year 1720, and the company's business was not free from fraud.

While Al-Agha (2004) returns the beginnings of the adaptation of accounting

numbers to the beginnings of the industrial revolution.

Where the process of adapting accounting numbers was done through cost accounts, and the degree of independence of the accounting work at that time was weak and that the accountant's behavior was limited to responding to the goals and desires of managers, who according to his expression owns of the right to assess assets and estimate income. This opinion found also in Buto (2002), who explains that the history of manipulating the accounting values of enterprises within the framework of recognized accounting principles, standards and rules dates back to the beginnings of the industrial revolution. When the manipulation process performed during cost calculations, because manufacturing and the development of its methods created the need for the presence of what is now called Industrial Accounting, and therefore the necessity of having specialized employees in it. At that time, each facility was completely free to choose the accounting principles it saw fit to its needs. However, the degree of independence of the accounting work is weak, and therefore the degree of influence of the accountant in preparing financial reports is also weak, as the professional accountant's behavior was limited to responding to the goals and desires of managers who had the right to assess assets and estimate income. In the eighteenth century, many facilities began to merge with each other, to form large and huge facilities, which led to the necessity of having and using an accounting system to avoid and control accounting errors, prevent theft, and have the ability to determine wealth at any time. At this stage, the process of estimating fixed assets and their depreciation, maintenance and replacement costs became one of the most common problems facing accountants, and the process of issuing reports and accounting statements moved from the end of the project to the end of the financial period.

Chatfield (1997: 33-37) confirms that the diversity and opposition of asset valuation methods that were used in the nineteenth century, is one of the most important characteristics of accounting in that century, as he used two basic methods, the first relied on the method of replacement costs for assets, and the second relied on discounted assets. Including depreciation.

However, Watts and Zimmerman (1978) point out that the beginnings of talk about accounting manipulation practices in the Anglo-Saxon literature were in the 1970s and mostly in studies related to bankruptcy. It escalated after that and in the early 1990s when Robert Maxwell, the owner of The British Mirror Group, went so far as to withdraw money from the pension fund to bolster his faltering empire ([10]).

At the beginning of the third millennium, the global business and financial community witnessed the collapse of many giant companies and their disappearance in no time because of adapting accounting numbers practices. Since that time, studies and research have increased that analyze these practices and give them different names.

[10] Wikipedia reports that Maxwell diverted more than £700m from pension funds into the publicly held Mirror Group, which he ran, to cover the losses of his own companies and help his media empire. After his death, it was found that he had fraud a Swiss financial institution to obtain a loan of \$100 million, and that he had used the same assets to guarantee more than one loan.

2-6 The different classifications of adapting accounting numbers practices:

Adapting accounting numbers practices have many different classifications. They classified according to the extent of their agreement with accounting principles, as well as to the type of their impact on the financial statements, and in terms of the nature of the methods they use and other considerations that can summarized as follows:

First: In terms of their compatibility with accounting principles:

The practices of adapting accounting numbers are divided in terms of their agreement with accounting principles into two types of practices:

-The first type are practices that are consistent with generally accepted accounting principles and accounting and auditing standards, either through the application of those principles and standards in terms of form only without substance, or it may be done intentionally with the aim of misleading and manipulation or as a result of a misunderstanding of the standards.

-The second type of practices are artificial methods that have nothing to do with

accounting principles or standards, such as: establishing companies or institutions with a special purpose, or manipulation resulting from dealings with sister companies and related parties, or deliberate falsification of records and documents, and the latter falls within the illegal practices punishable by law. It involves fraud and deliberate forgery.

Second: In terms of the type of impact on the financial statements:

The practices of adapting accounting numbers are divided in terms of the type of impact on the financial statements into two types of practices:

-The first type is the practices affecting the content of the financial statements, which is represented in the set of accounting information contained in the financial statements, which expresses the summary of financial operations and the flow of resources inside and outside the project. This content is linked to a set of principles, standards and rules according to which the financial statements are prepared. Accounting rules that lead to maximizing or decreasing profits according to its strategy without considering the most efficient or appropriate alternative, and management does so from the perspective of the impact of what is included in the lists on the behavior of its users when making a decision or on the contractual relationship of the facility.

The second type is the practices affecting the form that complements the content. In order for the content of the financial statements to achieve its purpose, the elements of these lists must be presented in proportion to the needs of their users, and by reclassifying the elements contained in the financial statements and displaying them in a certain way that can affect the real performance of the company. Although the change in the location of some items does not affect the final result, it does have an impact on the user's ability to understand the company's financial performance.

This is in addition to the use of off-balance sheet items, which represent hidden financing that is motives to and does not appear in the budget.

Third: In terms of the nature of the methods:

The practices of adapting accounting numbers are divided in terms of the nature of the methods into two types:

-The first type is the real methods, and

- The second type is the illusory methods.

The real methods of manipulating the accounting numbers are through management decisions. Bartov et al, (2001) have identified investment decisions in which the profit figure can be manipulated by:

- Operations
- Sales
- Sale of some fixed assets.
- Reducing some optional expenses such as research and development expenses, advertising, selling expenses, and general and management expenses.

The timing of the implementation of these decisions is one of the important points to achieve the desired goals in influencing the volume of cash inflows and outflows. It should be noted that the real methods of adapting the accounting numbers must have two important elements:

-The first element is the effect on the numbers of the financial statements, whether by increase or decrease, and

-The second element is premeditation, whereby the management deliberately resorting to these real methods to achieve specific goals.

In addition to the real methods, accounting numbers may be adapted using practical or fictitious methods, which are called accounting methods because they depend on a set of accounting methods and variables in influencing the numbers of the financial statements. These methods take the books direction, as they are translated into accounting treatments and settlements reflected on the components and the items that are recorded, where they are re-allocated and classified according to different concepts. These fictitious methods include a number of means, the most important of which are: voluntary accrual, accounting estimates, voluntary accounting changes, choosing between alternative accounting, and disclosure management. They also called formalistic methods.

Demski et al (1984) indicates that management often chooses or changes accounting methods at the end of the accounting period and after most or the most important decisions have been implemented.

Fourth: In terms of its objectives:

The practices of adapting accounting numbers divided in terms of their purpose into two types:

The first is practices aim to find solutions and unfamiliar accounting procedures that help in making decisions, Francis et al., (1996) indicates that accounting manipulation practices are desirable if they aim to prepare more accurate reports on the economic performance of the company. Schipper (1989) considers that the practices of adapting accounting numbers take place within the framework of the media perspective. Al-Baroudi (2002) uses the term methods that use accounting decisions on such practices that relate to accounting decisions related to management choices among the accounting methods and policies to influence the results of the financial period by reclassifying and displaying the financial statements. Therefore, these methods do not affect the cash flow.

As for the second, there are practices whose objective is to follow tricks and methods of confusion and manipulation of numbers in order to show a certain situation that serves the interests of certain parties or to hide certain facts. Healy and Wahlen 1999 indicate that accounting manipulation practices are undesirable if they aim to mislead stakeholders about the company's economic performance or affect the outputs associated with the contract, which depends on the announced accounting numbers, and these practices can be called opportunistic practices. Al-Baroudi (2002) indicates that this type of methods is called "the methods with objective or real influence", as the accountant use them based on the directives of management, and they ultimately lead to a real change in the results, financial positions and cash flows.

2-7 Reasons for using adapting accounting numbers practices:

Since the separation between the management and ownership, professionals manage the companies; some problems have emerged that called agency cost problems. The management, like all parties to the agency contract, seeks to achieve the maximum self-benefit, and this benefit is not just a single benefit, but is a combination of material and immaterial benefits ([11]). Perhaps the most prominent goals that the management seeks to achieve through using accounting numbers adaptation practices are the following:

[11] Watts, in his series of studies, attributes management's desire to maximize its own benefits to two reasons. The first reason he called the problem of the "limited horizon". That means the director's association with the facility will end either due to retirement, leaving work or due to the expiration of the contract period. This means that the decision-making authority is available to the management in the short term only, but in the medium and long term, it will move to another management. Which drives the current management to increase the current net assets of the facility at the expense of its increase in the future, so that they can benefit from it during the period of their association with the facility. The second reason is the problem of asymmetry of the returns they obtained, the incentives they obtained in the case of strong performance differs from the case of poor performance.

1. **Inflating profits with a view to:** Maximizing the monetary incentives obtained by the management, or for the director and members of the board of directors to be able to dispose their shares at high prices, or to encourage another facility to buy the company, or for managers to retain in their positions.
2. **Reducing profits with the aim of:** Buying the company's shares in the stock exchange by the company itself, or to form secret reserves and sometimes it is used for tax evasion.
3. **Consolidating and strengthening the financial position, contrary to the truth, with the aim of:** Ease of obtaining loans, or encouraging new investors to invest in the company, or in order to sell the company at a high value if the sale based on the net asset value shown in the balance sheet.
4. **Hiding some accounting and economic information that harms the economic unit or delaying the exit of such information to the market ([12]). With the aim of:** Either to maintain the company's stock prices in the market or maintain the company's reputation.

[12] Al-Sadiq (1984) indicates that some studies have shown that the management discloses only positive information, while negative information can hide it or at least postpone its announcement.

2-8 Chapter Summary:

In this chapter, the researcher reviewed the concept of accounting policy and determined the factors affecting management's choice of accounting policies. She also reviewed the different terms used to name the practices of adapting accounting numbers and the factors causing the emergence of those practices. She also presented the historical roots of these practices and the different classifications of those practices.

3.Application Study:

3-1 Introduction:

In the previous two chapters, the researcher reviewed previous studies related to the topic of the research. She also reviewed the concept of accounting policy and the factors affecting management's choice of accounting policies. It also reviewed the various terms for naming the practices of adapting accounting numbers and the factors causing the emergence of those practices. It also presented the historical roots of these practices and the various classifications of those practices, as well as the mechanisms. The various uses used in adapting the accounting numbers, as well as the reasons for the management motives to the use of these practices, and finally the effects of those practices at its different levels were presented. In this chapter, the researcher deals with the applied study.

3-2 Questionnaire Form:

The questionnaire was designed to verify the validity of the research hypotheses, as follows ([13]):

1. To know the relationship between the accounting policies used and the practices of adapting accounting numbers in achieving the interests of the management in the Iraqi environment.
2. To know the relationship between the accounting policies used and the practices of adapting the accounting numbers in achieving the interests of the owners in the Iraqi environment.
3. To find out how ethical the practices of adapting accounting numbers are.
4. To know the point of view of auditors and users of financial statements on the role of generally accepted accounting principles in adapting accounting numbers.

The questionnaire distributed to 100 participants dealing with the Iraqi Stock market: 14 auditors, 70 accountant and CFO, and 16 Investor.

([13]) The questionnaire submitted to Prof. Dr. Al-Baldawi, Nizar; Head of the Accounting Department and Professor of Accounting at Al-Rafidain Private University College, and Prof. Dr. Al-Mashhadani, Bushra Professor of Accounting at the College of management and Economics, University of Baghdad, for the purpose of evaluation and guidance for their opinions. I would like to thank them for their efforts.

3-3 Analysis of general information questions:

First - years of experience:

Table (3-1) shows the years of experience of the sample members, 100% of the auditors included in the sample have more than 5 years of practical experience, 90% of the financial managers and 100% of the investors. These results indicate that the participants in the sample have a sufficient ability to understand the study problem and answer its variables with all objectivity.

Table (3-1)

Distribution of the study sample according to years of experience

Statement	Auditors		Accountants and financial managers		Investors	
	No.	%	No.	%	No.	%
less than 5 years	0		7	10%	0	
5 to 15 years	0		28	40%	8	50%
More than 15 years	14	100%	35	50%	8	50%
Total	14	100%	70	100%	16	100%

Second: The Qualification:

Table (3-2) shows that 78.6% of the study sample have BSc. degree, and the rest have of post-university degrees. These results indicate that the entire sample have an appropriate level of scientific qualification and has the ability to answer the questions of the special questionnaire.

Table (3-2)

Shows the distribution of the sample by educational qualification

Statement	Auditors		Accountants and financial managers		Investors	
	No.	%	No.	%	No.	%
BSc.	0		63	90%	16	100%
Master's	0					
Higher Diploma	7	50%	7	10%		
PhD	7	50%				
Total	14	100%	70	100%	16	100%

Third: Scientific Specialization:

Table (3-3) shows that 100% of the auditors are audit specialists, and 70% of the accountants and financial managers are accounting specialists, and this indicates the consistency of the scientific specialization of the sample members with the subject of the research.

Table (3-3)

The distribution of the sample by scientific specialization

Statement	Auditors		Accountants and financial managers		Investors	
	No.	%	No.	%	No.	%
accounting	14		49	70%		
Audit		100%				
management			14	20%		
other			7	10%	16	100%
Total	14	100%	70	100%	16	100%

3-4 Hypothesis Testing:

The researcher adopted the arithmetic mean 3 as a reference to assess the degree of approval, as is the case in a number of similar previous studies.

Table (3-4)
The evaluation of the approval degree

approval	Weak	medium	weak
Arithmetic average	less than 3	3-4	more than 4

First hypothesis: There is a statistical significant relationship between the management desire to achieve its own interests and the practices of adapting accounting numbers in the Iraqi environment.

Table (3-5) shows an analysis of the opinions of the participants in the study as a single category on the questions of the first hypothesis and the existence of a statistical significant relationship between the management desire to achieve its own interests and the practices of using accounting numbers in the Iraqi environment. From it, we notice:

1. There is a weak degree of approval among all the participants in the study on questions 1, 4 and 5. This indicates that the sample members did not accept the management practices of adapting the accounting numbers in order to achieve special interests for the management, whether it was to increase their job security or to increase the incentives and rewards they get.
2. There is an average degree of agreement among all the participants in the study on question 14, which indicates that the sample members stood at the cut-off threshold regarding the management practices of adjusting the accounting numbers in order not to terminate their service with the company.

Table (3-5)
Shows an analysis of the opinions of the participants in the study as a single category on the questions of the first hypothesis

No.	Questions	The Mean	Degree of Approval
1	If income smoothing used to increase the degree of job security, this is morally acceptable.	2.393	Weak
4	If the management use profit management (by increasing profits sometimes and decreasing them at other times, depending on the situation) to increase its incentives, this is morally acceptable.	2.929	Weak
5	If managers apply accounting methods that increase income and thus increase their rewards, it is ethically acceptable practice.	2.964	Weak
14	If the managers increase the reported earnings (from their reality) in the last years of their contract with the company, this is justified to reduce the likelihood of their termination with the company.	3.357	Medium

The results above means that the first hypotheses is refused

The second hypothesis: There is a statistical significant relationship between realizing the interests of the owners and the practices of adapting accounting numbers in the Iraqi environment.

Table (3-6)
Shows an analysis of the opinions of the participants in the study as a single category on the questions of the second hypothesis

NO	Questions	The Mean	Degree of Approval
2	If the income smoothing policy used to increase the degree of shareholder satisfaction with an entity's performance, is ethically acceptable.	2.750	Weak
3	If the income smoothing policy used to achieve a stable stream of income for the shareholders, which leads to an increase in the market value of the company in the long term, and thus achieve the interest of the owners, then this practice is morally acceptable.	2.929	Weak
15	The existence and continuous growth of exceptional and extraordinary items is a positive thing for the company.	2.643	Weak
17	If the management quest to maintain the company's recent performance, in the sense of achieving the same profits as the previous year, by adapting accounting numbers than these practices are morally acceptable.	2.893	Weak

The results above means that the second hypotheses is refused

The third hypothesis: There is a statistical significant relationship between the acceptance of CFO, auditors and investors for the practices of adapting accounting numbers in their various forms and the morality of those practices in the Iraqi environment.

Table (3-7)
Shows an analysis of the opinions of the participants in the study as a single category on the questions of the third hypothesis

No.	Questions	The mean	Degree of Approval
6	The use of creative accounting is an ethically acceptable practice.	2.857	Weak
7	Profit management is not wrong and ethically acceptable.	2.643	Weak
8	Accounting conservatism is desirable by all stakeholders and ethically acceptable.	4.179	Strong
9	Adapting accounting numbers through operational decisions is ethically acceptable.	3.214	Medium
10	Adapting accounting numbers Profit management is ethically acceptable.	2.857	Weak
11	Adapting accounting numbers is a process that can be misleading to users of financial statements and over time limits the credibility of accounting numbers and thus harms the reputation of the accounting profession.	4.107	Strong
13	The practices of adapting accounting numbers are legitimate if the amount of distortion caused by these practices is limited, but if the size of the distortion is large or substantial, it is illegal	4.071	Strong
16	Less profitable companies have the right to adjust the accounting numbers.	3.214	Medium

Table (3-7) shows an analysis of the opinions of the participants in the study as a single category on the questions of the third hypothesis, which is related to the sample members' acceptance of some forms of the practices of applying accounting numbers and the ethics of those practices in the Iraqi environment. From it, we notice that:

1. There is a weak degree of agreement among all participants in the study on questions 6, 7 and 10, which indicates that

the sample members do not accept some practices of adapting accounting numbers, specifically creative accounting and profit management. They are not acceptable even if they are done through operational decisions.

2. There is a medium degree of agreement among all participants in the study on questions 9 and 16, which indicates that the sample members stood at the cut-off threshold regarding the use of operational decisions in adapting accounting numbers, as well as in accepting the practices of adapting accounting numbers that are performed by companies that achieve weak profits.

3. There is a strong degree of agreement among all participants in the study on questions 8, 11 and 13, which indicates the acceptance of the sample members to:

- One form of the practices of adapting accounting numbers, which is accounting conservatism.
- For the practices of adapting accounting numbers, if the extent of distortion caused by these practices was limited, but if the distortion was significant or substantial, it is illegal.
- The process of adapting the accounting numbers misleads the users of the financial statements and over time limits, the credibility of the accounting numbers and thus harms the reputation of the accounting profession.

The results above means that the third hypotheses is partly accepted.

The fourth hypothesis: There is a statistical significant relationship between the use of accounting standards when performing the practices of adapting accounting numbers and the ethics of those practices in the Iraqi environment.

Table (3-8) shows an analysis of the opinions of the participants in the study as a single category on the questions of the fourth hypothesis regarding the relationship of adapting accounting numbers practices to accounting standards. From it, we notice that:

1. There is a strong degree of agreement among all participants in the study on questions 18 and 19. This indicates the approval of the sample members that the practices of adapting accounting numbers emerged because of the flexibility in accounting standards and

that scaling down and deterring these practices requires the concerted efforts of practitioners of the accounting profession as individuals and their organizations and concerned authorities.

2.The presence of a weak degree of agreement among all participants in the study on question 12, which indicates the lack of approval of the sample members on the legitimacy of adapting accounting numbers practices, whether they take place within the framework of the generally accepted accounting principles GAAP or outside the scope of those principles.

Table (3-8)

Shows an analysis of the opinions of the participants in the study as a single category on the questions of the fourth hypothesis

No	Questions	The Mean	Degree of Approval
12	The practices of adapting accounting numbers are legitimate if they are performed within the framework of generally accepted accounting principles (GAAP), but if they are done outside the scope of those principles, they are fraudulent and illegal practices.	2.714	Weak
18	The flexibility in the accounting standards allows the practice of customizing the accounting numbers.	4.071	Strong
19	The practitioners of the accounting profession as individuals, their organizations and the concerned authorities should take the necessary steps to identify and deter the practices of adapting accounting numbers.	4.214	Strong

The results above means that the fourth hypotheses is partly accepted.

4.Conclusions and Recommendations

4.1Conclusions:

- Many motives push the management to perform the practices of adopting accounting numbers, some of these motives pertain to the short term and others pertain to the long term.
- The practices of adapting accounting numbers are not restricted to a particular environment, nor to a particular industrial sector, and these practices exist in the Iraqi environment in many forms, ranging from income smoothing, accounting conservatism, profit management and fraud and manipulation.
- The Iraqi environment rejects the existence of adapting accounting numbers practices in order to achieve the special interests of the management, whether it is to increase the degree of their job security or to increase the incentives and rewards they receive.
- The Iraqi environment rejects the existence of adapting accounting numbers practices that work to achieve the interests of the owners. Whether the aim is to increase the degree of shareholders satisfaction with the

performance of the facility or to achieve a stable stream of income for shareholders, which leads to an increase in the market value of the facility in the long term and to maintain the recent performance of the company (the same profits as the previous year).

- The Iraqi environment rejects the existence of some forms of adapting accounting numbers practices, specifically creative accounting and profit management. It is not acceptable even if they performed through operational decisions.
- The Iraqi environment does not have a conclusive opinion on the existence of practices to adapt accounting numbers that use operational decisions, nor practices that performed by companies that achieve weak profits, which indicates a lack of full awareness of the sample members of the seriousness of these practices.
- The Iraqi environment agrees with the existence of practices to adapt the accounting numbers if they are under the name of accounting conservatism.
- The Iraqi environment agrees with the existence of practices to adapt the accounting numbers if the distortion caused by these practices is limited, but if the distortion is large or substantial, it is illegal.
- The Iraqi environment considers that practices of adapting accounting numbers mislead users of financial statements. Over the time, they will limit the credibility of accounting numbers and harm the reputation of the accounting profession.
- The practices of adapting accounting numbers emerged because of the flexibility that exists in accounting standards and that scaling and deterring them requires concerted efforts of accountancy practitioners as individuals and their organizations and concerned authorities.
- The Iraqi environment considers that the practices of adapting accounting numbers are unethical, whether they performed within the framework of the generally accepted accounting principles GAAP or outside the scope of those principles.

4.2 Recommendations:

- We recommend the standards issuing bodies to reconsider the accounting standards with alternative treatments that are used to perform the practices of adapting accounting numbers.
- We recommend the economic entities not to link the managerial incentives to the amount of the annual profits achieved, because it may push the management to perform the practices of adapting the accounting numbers.
- We recommend the economic entities not to link the management's renewal decision to the amount of the annual profits achieved, because it may push the management to perform the practices of adapting the accounting numbers.
- We recommend the concerned authorities to make the entities commit to follow a specific accounting treatment through which their image is produced and to continue using the same treatment in the future when exposed to similar circumstances, regardless of the numerical results achieved about them.
- We recommend the concerned authorities to increase awareness among practitioners of the profession and the beneficiaries of its outputs about the harms of the practices of adapting accounting numbers in its various forms, and that these harms do not affect individuals and companies individually but affect the profession and entire societies.

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Exploring Memory Strategies to improve EFL Grammar to pre-university level.

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Abstract

This research investigates the effectiveness of applying memory methods to improve the acquisition of grammar by pre-university students. Many different memory strategies can help students improve their memory because the information is easy to remember and forget at times. As a result, this study is primarily concerned with specific memory techniques that are extremely useful for students learning new grammatical items for the first time. This study included 20 male and female participants EFL learners at the pre-university level who participated in an hour of Google Classroom instruction. They were randomly divided into two groups: an experimental group and a control group, with the experimental group receiving one hour of instruction. The experimental group received direct instruction on using memory methods while studying grammar. The post-tests were carried out to acquire the necessary information via multiple-choice questions. As a consequence of the study, the experimental group's retention of learned grammatical elements statistically improved, and the researchers concluded that there was a statistically significant difference between the two groups.

1. What is the purpose of this study?

The acquisition of English as a second language grammar may be affected by memory methods. how are pre-university EFL students taught to improve their grammar? And how are the memory methods used in this case?

2. Definition of problem

Using memory methods for EFL grammar improvement is the focus of this research.

3. Hypothesis

Memory methods will be employed to enhance the acquisition of EFL grammar, and they will have a good influence on rehearsing and memorizing grammatical features.

The scores of individuals in the experimental control and groups will differ statistically significantly.

4. Background Information

Memory techniques are a kind of cognitive activity that may be categorized. Many studies define strategies differently, but they are widely acknowledged as a cognitively taxing, goal-directed procedure to boost memory performance. A person's conscious mind has access to strategies since they can be controlled and executed consciously. Other cognitive processes and a wide range of external circumstances are also involved in developing strategies. (Courage & Nelson,2009, p2)

The Oxford (1990) improved language learning strategy system has two essential parts: direct and indirect strategies.

Using a direct strategy means using words from the target language in the planning process. For all of them, language processing is required.

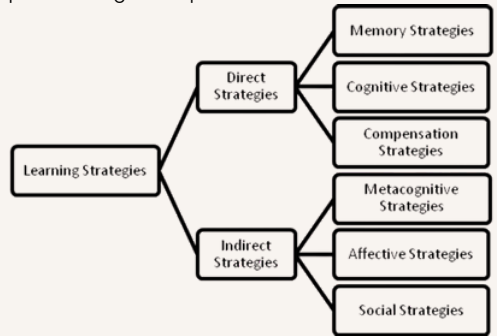


Figure 1. Classification of learning strategies (Oxford: 1990)

Our primary focus in this article will be on memory methods and how to use them to enhance the teaching of English as a Second Language grammar.

Methods of remembering Metacognitive methods like paying attention and affective strategies like lowering anxiety via deep breathing are demonstrably more successful when used in conjunction with mnemonics, often dubbed mnemonics.

Pairing different types of information is a common strategy for remembering information. The ability to combine the verbal with the visual in language acquisition is very beneficial for four reasons:

First, Visual information is more easily stored in the brain than spoken knowledge.

Second, visual representations are the most effective way to transmit information to long-term memory.

Third, visual pictures may be the most effective way to help people remember spoken information.

As the last point, a large number of students prefer visual learning.

Indirect methods are listed as the second kind of learner strategy by Oxford (1990). Metacognitive, emotional, and social tactics are all subcategories of these techniques. Students who use metacognitive methods, such as 'centering, organizing, planning, and assessing,' may better manage and organize their learning. The three approach categories are centered, arranged, and planned to learn: and assessing your learning (p. 137).

Affective strategies, as described by Oxford (1990), are ways that help language learners manage their moods, motives, and attitudes toward language acquisition in general (p. 71). The three main categories of affective methods she identified were reducing worry, encouraging yourself, and measuring your emotional temperature. One method of reducing anxiety recommended by Oxford University is gradual relaxation techniques, including breathing exercises and meditation. Other methods include listening to music and laughing. However, you may assess your emotional temperature by listening to your body, utilizing a checklist, creating a language learning journal, and talking about your emotions with someone else (pp. 140, 141).

Learning social techniques, according to Oxford (1990), is the ability to enable students to "facilitate connection with others, frequently in a discourse environment" (p. 71). She devised three kinds of social strategies: asking questions, partnering with others, and empathizing with other people. Questions may be asked for clarification, verification, or correction, depending on the nature of the query. On the other hand, Cooperative techniques include working together with others who are learning the new language and with native speakers.

There are four types of memory techniques, and each one has some subtypes, according to Oxford (1990).

A. Creating Mental Linkages.

Associating words together, grouping them, and putting them in context is all part of it.

B. Applying images and sounds.

Imagery, semantic mapping, keywords, and the representation of sounds in the mind's ear are all included.

C. Reviewing well.

It can be achieved through the strategy of structured reviewing.

D. Putting up a show.

Physical reaction or feeling, and mechanical method, are both examples of this strategy.

In order to assist students to learn grammar or any other component of the language, memory tactics including elaboration, mental imagery, mnemonics, organizing, and practice should be used to

help students recall knowledge. SANTROCK (2011), SCHUNK (2012), and WOOLFOLK (2013).

- **Elaboration.** To use the approach of elaboration is to give distinction to new knowledge. New information may be encoded and retrieved more easily if it is linked to earlier knowledge via elaboration, according to Woolfolk (2013).
- **Mental imagery.** Visualization in the mind's eye. The creation of mental pictures is facilitated by visualizing images of spoken information. Paivio, 1971, claims that activating both the verbal and nonverbal systems simultaneously lead to dual coding of information, enhancing the ability to retain linguistic knowledge.
- **Mnemonics.** The combination of images and words may serve as mnemonic devices to help with information retention. In order to remember things, people use a variety of mnemonic strategies. Some examples include rhymes (e.g., "rightly tightly, lefty Loosey"), rules for spelling and grammar.
- **Organization.** Information may be organized so that remembering one thing also remembers other objects related to it via the use of connections. Santrock (2011) argued that organizing enormous volumes of data makes it easier and more meaningful to access and understand. Woolfolk (2013) suggested using hierarchy, chunking, or outlining to

arrange information into higher-order units that may be recalled as a single entity in mind.

- **Rehearsal.** Repeating knowledge over and over may marginally prolong the period it is retained in the long-term memory. Santrock (2011) stated that rehearsal is most effective for encoding and memorizing a shortlist of objects, but it is less effective for long-term memory retention. Reinforcement works well with highly overlearned content, such as multiplication tables or spelling words, but it does not function well for memorizing more detailed and essential information such as a play script. Even though the human mind can store around 100 trillion bits of information, humans cannot access this vast store without utilizing memory methods. (Oxford 1990, p. 38). This study demonstrates the effect of using memory strategies, particularly "applying images and sounds" and "employing acting", on students' ability to remember grammatical items, present simple and past simple, use auxiliary verbs and adjectives to describe things and parts speech in EFL learners.

5. Literary analysis

This section aims to do a literature study on language learning methods, with a focus on memory techniques. Many studies have examined the use of memory tactics to help students build their vocabularies, but few have examined the use of memory strategies to help students acquire EFL grammar. There have been just a few research on memory methods to improve grammar.

It was discovered by Heuer (1999) that in order for new information to be stored in long-term memory, it must be linked to a pre-existing schema. When a new piece of information is linked to existing schemata, it affects two "variables": how much processing is done and how much new information is linked (pp. 23, 24). On the other hand, if the new information does not "fit" any existing memory structure or schema, we should utilize mnemonic devices to "commit" the new information to memory, he went on to point out.

Such studies focus on how instructors use these tactics in the classroom. According to Pressley, Allington, Wharton-McDonald, Block, and Morrow (2001), the intensity of

instructors' training in memory techniques is insufficient. The use of methods and metacognitive questions (questions about students' understanding of how memory works) to assist pupils to retain material varies greatly across instructors, according to Ornstein, Coffman, and Grammar (2009).

The importance of learning cannot be overstated, but the importance of remembering what you have learned should not be overlooked. Retention of language items refers to the capacity to recollect information after some time has elapsed. For students to retain grammatical rules and vocabulary learned in class, "it may be necessary to apply a variety of memory tactics, to engage students' attention, and/or to use things that are important to them" (Richards & Schmitt, 2002, p. 457).

A mnemonic is a strategy or device, verbal or visual in nature, that enhances the preservation of new knowledge and how it may be remembered, according to Solso (1995). When it comes to remembering information, mnemonics have been demonstrated to be incredibly helpful. It is far easier to recall information presented in a manner that connects to what we already know, so retrieval via verbal or visual cues is much easier. For example, instructors might use mnemonic or memory tactics to help students remember new material and connect it to what they have previously learned.

As Thompson (1987) said, mnemonic devices may help learners learn quicker and remember better by integrating new content into existing cognitive units and by providing retrieval clues for new data. All ages have benefited from the use of mnemonic devices. Low-level pupils will find the most beneficial since they will be doing many remembering and recalling material (Levin, 1993).

One of the most efficient ways to study EFL Grammar is to use memory methods, which are powerful mental tools. If memory procedures are not developed to assist students, Oxford (1990: 38) estimates that the human brain can store 100 trillion pieces of information. Associating several kinds of information is a shared memory strategy. As a result, they aid in the acquisition of new grammatical concepts and their long-term retention.

"Operations utilized by the learner to help in the acquisition, storage, retrieval, and application of knowledge" is how Oxford (1990) describes LLSs (p. 8). This concept was later expanded to include "particular activities made by the student to make learning simpler, quicker and more pleasurable, more self-directed, more successful and more transferrable to other situations" (p. (ibid, p. 8). However, Weinstein and Mayer (1986) said that LLC is "behaviors and ideas" that learners participate in when learning and that impact the "encoding process" of the learner (p. 60).

There are various methods students may use to help them better retain and use both language and content-area knowledge, including LLSs, which are described in detail by Chamot (1987). (p. 71).

Memory techniques (mnemonics) were defined by Schmitt (1997) as methods for connecting new information to previously acquired information via the use of imagery or grouping (p. 216). By processing words or vocabulary items in working memory, MSs may be stored and retrieved from long-term memory, according to Macaro (2001). He went on to say that the methods used to retrieve the text will be the same as those used to save it (p. 118).

Memory methods have a critical part in enhancing learning and remembering as rapidly as possible, learning new grammatical concepts and how to remember them. Students' goals, instructors' responsibilities, memory-boosting techniques and resources, and instructional methods are part of a larger educational package.

6. Methodology

A. Study design

To gather the necessary data, this study used an experimental design that included randomly selecting two groups and administering pre-and post-tests to determine the baseline knowledge of each group.

B. Participants.

Both groups were composed of volunteers drawn at random from the same high school, although they were of different genders. There will be a total of 20 kids participating, with ten in each group.

C. This category includes:

Tests, online lectures, and a multi-question questionnaire collected data from both the control and experimental groups. The

results were then analyzed to determine the impact of independent variables on dependent variables and answer research questions that remained open.

In this research, twenty pre-university level EFL learners used Google classroom to participate. All of the participants were adult female and male students who were picked at random.

D. Procedure

It was divided into three stages:

- the participants were evaluated before they used the memory procedures in class; thus, this is just a pre-test. To get a sense of the pupils' prior knowledge, this is done. This phase is scheduled to last thirty minutes. Each group was given ten questions, and each question bears a value of one point (1 M).
- In the second phase, participants were divided into two groups: one was given a lesson, and the other was given a presentation, but the control group was not given any memory tactics or different therapy. A presentation was delivered to the experimental group that used specific memory tactics, such as acting, picture and sound, and mnemonics. This particular face has been allotted one hour of time.
- In the third part, it is postponed after the exam. Students' recollection of EFL grammar was the independent variable, and the use of memory methods in teaching grammar was the dependent variable. For the experiment's final analysis, the subjects were examined one week later to determine whether there was a noticeable difference between the two groups. Both groups were given a 25-question exam.

Teaching simple and present tense, auxiliaries, adjectives, and cause and effect clauses were all covered in the two PowerPoint presentations given sequentially in the classroom.

Group A is the one that will be subjected to the experiment. Subjects were introduced to the notion of strategy via a presentation that included short definitions and examples of the two types of memories and a description of each approach. Group B was taught without using any effective memory methods, merely a repetition strategy, and items were delivered in various ways in each kind of approach.

7. Analyze the data

Firstly, A descriptive and statistical analysis of the experiment's results was carried out. The data obtained from instruments were analyzed using SPSS (Version 20). (pre-test and post-test). Due to our initial interest in better understanding both groups' backgrounds, we began examining the pre-treatment data of both groups to find a slight similarity and no discernible difference between them.

Experimental	3	3	4	3	4	5	3	4	4	5
Control	4	3	3	2	3	4	5	5	5	2

Table (1). The results of pre-tests

Group Statistics					
	VAR0001	N	Mean	Std. Deviation	Std. Error Mean
Post-test	1.00	10	2.4000	1.07497	.33993
	2.00	10	2.4000	1.07497	.33993

Using SPSS and the t-test, an independent sample test was conducted to compare experimental and control groups' means based on post-test scores. The experimental group had a mean of (5.5) and a standard deviation of (1.7), while the control group had a mean of (1.5) and a standard deviation of (0.512).

Experimental	6	7	7	6	8	8	8	8	8	7
Control	6	5	5	4	6	3	5	7	5	2

Table (2) The results of the post-test.

Group Statistics					
	VAR0001	N	Mean	Std. Deviation	Std. Error Mean
Post-test	1.00	10	6.8000	1.39841	.44222
	2.00	10	4.3000	.94868	.30000

Descriptive Statistics

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Post-test	20	4.00	8.00	6.5500	2.73129
VAR00001	20	2.00	3.00	2.5000	.51299
Valid N (listwise)	20				

		Independent Samples Test								
		Levene's Test for Equality of Variances		t-test for Equality of Means						
Post-test	Equal variances assumed	F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
	Equal variances not assumed								Lower	Upper
		.775	.390	5.678	20	.000	2.50000	.53437	1.37732	3.62268
				5.678	15.836	.000	2.50000	.53437	1.36622	3.63378

8. Conclusion

This study looked at how well EFL students retained grammatical elements after using memory procedures like those described in this article. It also looked at the connection between students' memory and the retention of grammatical elements. The findings of this study contribute to our understanding of how memory strategies should be used in EFL lessons. Using statistical analysis, it was observed that the post-test mean scores of the experimental and control groups were significantly different, indicating that the use of memory methods may influence the acquisition of EFL grammar. A significant difference in students' grammar learning retention may be seen between teaching using standard methods and teaching with memory strategies.

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Evaluation of the Critical Success Factors of the Food Safety Management System According to ISO 22000:2018: A Case Study in The State Company for Iraqi Food Products

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ABSTRACT

The paper aims to evaluate the critical success factors for the implementation of the food safety management system in accordance with the international standard (ISO 22000:2018) and analyze the gap between the actual reality in the Abu Ghraib dairy factories and the critical success factors that help implement the food safety management system. The international standard (ISO 22000:2018) has been divided according to the checklists into two types of critical success factors, the internal factors (leadership, training, performance evaluation, planning, financial resources) and external factors (organization context, risks and opportunities, stakeholders, support), The research relied on the case study approach, and the weighted arithmetic mean and percentage of application and documentation were used to express the extent of the difference and congruence with the critical success factors derived from the standard, The most important results reached by the researcher were that the percentage of applying and documenting these factors amounted to (46.7%), while the percentage of the gap amounted to (53.3%).

Keywords:

Critical Success Factors, Food Safety Management (FSMS), International Standard, ISO 22000:2018.

1. Introduction

Both consumers and companies operating in the food industry are concerned with food safety as a result of the risks that food may transmit to consumers. A food safety management system provides an effective framework for managing an organization's responsibility for the safety of food provided to its customers. Over the past few decades, the food supply chain has

become a complex structure. It is highly controlled within food companies, since mistakes on a small scale can lead to food poisoning risks, so food industry organizations have resorted to adopting management systems that help manage food safety. However, these systems need factors that help them reach Which is the ideal application and the provision of ways to success, and the research included the study methodology and some previous studies and addressed the critical success factors and the food safety management system according to the international standard (ISO 22000:2018) in the Abu Ghraib dairy factories and discussed the results, conclusions and recommendations proposed for the development of factors Critical success in factories.

2. Research methodology

2.1. Research problem

The food industries are one of the most complex industries as they are manufactures that have direct interaction with the human being and may negatively affect his life and health when intentional or unintended non-conformities occur. The General Company for Food Products / Abu Ghraib Factories is a pioneer and well-known in the local market. Food safety management according to the division of critical success factors and their fragmentation into internal and external factors based on the study (Monge-Mora et al.,2020), which relied on (9) critical factors for success, the internal factors are (leadership, training, performance evaluation, planning, Financial) and external factors are (the context of the organization, risks and opportunities, stakeholders, support), and the research problem can be expressed by the following questions:

1- What is the possibility of implementing a food safety management system in Abu Ghraib dairy factories in accordance with

the requirements of the international standard (ISO 22000:2018)?

2- What is the gap between the actual performance of the Abu Ghraib dairy factories and the requirements of the international standard (ISO 22000:2018)?

3- What are the external threats and weaknesses that prevent the application of the international standard (ISO 22000:2018) in the factory?

4- What are the critical success factors that facilitate the implementation and

application of the international standard for food management system?

5- What is the possibility of developing appropriate procedures and mechanisms to adopt the application of the standard and use critical success factors in addressing the gap between the actual reality and the requirements of the food safety management system according to the international standard (ISO 22000:2018)?

2.2. Research significance

The importance of the research topic is derived from the importance of the issue of food safety management and accuracy in achieving conformity and not allowing the presence of serious mistakes and defects, and thus ensuring the delivery of an identical product to customers and consumers. Therefore, food industries are among the industries in which mistake is not accepted, and focus on the right work from the first time. It is also adopted by the modern philosophy, which contributes to reducing defects to minimum levels that are almost zero, which leads to reducing production costs, and that the application of the international standard for food safety management leads the organization to reach its goals, on top of which is achieving permanent customer satisfaction, and this needs to identify critical success factors that contribute to achieving the desired goals of implementing the system.

2.3. Research objectives

The application of the international standard is an administrative and strategic decision that contributes to achieving goals by enhancing critical success factors. Therefore, the research seeks to achieve the following objectives:

1. Determining the level of application and the gap between the reality of the actual system in factories with the requirements of the standard (ISO 22000:2018).
2. Determining the critical success factors that will help increase the effectiveness and efficiency of the application of the system.
3. Presenting suggested procedures and mechanisms commensurate with the work of dairy factories in providing a product that meets the requirements and desires of customers.

Implementation of the international standard will contribute to responding more quickly and efficiently to problems that may endanger food safety, thus helping it to stop potential contamination before it occurs.

2.4. Research boundaries

1. Spatial boundaries: The spatial boundaries of this research are represented

by the State Company for Food Products as a research community and the Abu Ghraib dairy factories, which is located in the Abu Ghraib district as a sample for research.

2. Temporal limits: The time period of the research, which the researcher conducted a field coexistence within the Abu Ghraib factories to see the availability of critical success factors that help to implement the food safety management system from the date of 10/3/2021.

3. Scientific limits: studying the actual reality of food safety management in Abu Ghraib dairy factories and knowing the extent to which critical success factors can be identified and evaluated, which help to apply the requirements of the international standard (ISO 22000:2018) in these factories, and identify the gaps between the actual reality and the requirements of those emerging factors. One of the specification items and focus on urging the senior management and workers in the factory to work and cooperate in order to reach the full implementation and obtain the international standard certificate to maintain the safety of food products, which is reflected on the company's competitive position and its share in the local markets.

Some previous studies

The First study: (Kok, 2009)

Study Title:

Application of Food Safety Management System (ISO 22000/HACCP) in the Turkish Poultry Industry

The study sample:

A number of Turkish poultry meat production company

Analysis Method:

A comparative study

The Study Problem:

Poultry meat is one of the major products that cause foodborne infections due to its susceptibility to pathogens as well as physical and chemical contamination.

Purpose of the Study:

Determining the extent of Food Safety Management Systems (ISO 22000 / HACCP) for implementation in the Turkish poultry industry.

The most Prominent Results:

There is a gap in the allocation of resources for the implementation of food safety systems. HACCP will only occur when there is sufficient full and routine education and training of management and staff in

understanding the meaning and function of the organization may have specific critical success factors aimed at filling The gap and improving its competitive position relative to other organizations in its industry (Caralli, 2004: 18).The tendency to create successful alliances with competitors is one of the most important critical success factors, and (Agricultural Adaptation Council, 2005) pointed out that when critical success factors exist within an alliance, it seeks to create high levels From the value the consumer recognizes and satisfies with to increase the likelihood of success of the alliance (Gooch, 2005: 16). An organization's critical success factors may remain fairly constant, and only be adjusted when the organization makes major changes, such as changing its mission or the industry in which it competes (Al-Khafaji, 2018: 22). However, each organization may face temporary circumstances or situations that must be managed for a specific period of time, while still maintaining its performance in all other areas. These temporary conditions or situations can give rise to CSFs which are areas in which an organization must temporarily perform satisfactorily to ensure that it does not impede its ability to accomplish its mission (Caralli, 2004:19). For example, the following conditions can create temporary CSFs, and as shown in Figure (1).

Each managerial function has a general set of associated critical success factors and managers have different areas of focus and priorities depending on the level of management at which they work (Bullen & Rockart, 1981: 16). Critical success factors may reflect the type of responsibilities that a manager's position in the organization entails. For example, Executive Managers may have critical success factors that focus on risk management, while managers of operational units may have critical success factors that address production control or Cost control (Caralli, 2004:21).

As for distinguishing the critical success factors more specifically through the dimension in which they are internal or external to a particular organization or unit in which they are applied, and it can be said that the internal critical success factors are those that fall within the manager's control, in contrast, the external critical success factors are those that control The manager is very limited (Al-Maliki, 2010: 60), and identifying critical success factors as internal or external is important because it

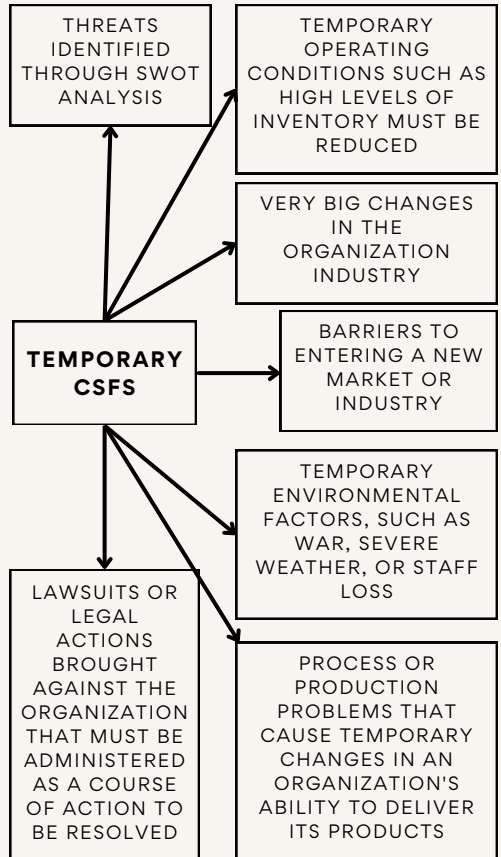


Figure (1). Prepared by the Researcher

provides better insight for managers in setting goals. For example, a manager can set highly specific and achievable goals that complement the achievement of internal CSFs that aim to minimize any impact on operations that may result from CSFs not under his direct control (Caralli, 2004:22-23). Managers deal with internal and external factors, control of human resources within the organization and inventory control, that is, matters that are within the sphere of influence of management and external critical success factors, for example, the price of a certain critical raw material and so on (Bullen & Rockart, 1981: 17).

The relationship between goals and critical success factors, critical success factors are often confused with organizational goals. Therefore, goals and CSFs go hand in hand, and both are necessary to accomplish the mission of the organization, since both are

HACCP, the proper and continuous application of its principles and the importance of control over food transported.

The second study: (Goddard et al., 2018)

Study Title:

Food Integrity and Food Technology Concerns in Canada

The study sample:

A number of Canadian companies

Analysis Method:

exploratory study

The Study Problem:

Food safety and food technology both generate public concerns, and there is little research to show the interactions between them especially in Canada.

Purpose of the Study:

Examined a range of food safety concerns, genetic modification in food, and food nanotechnology concerns when used by a Canadian customer.

The most Prominent Results:

That science and technology are keys to alleviating concerns about food safety and increases in the level of variables, specifically agents, government, industry, and researchers, may reduce food safety concerns.

The third study: (Zimon et al., 2020)

Study Title:

Development of Key Processes along the Supply Chain by Implementing the ISO 22000 Standard

The study sample:

A number of organizations in European countries

Analysis Method:

A comparative study

The Study Problem:

ISO 22000 specifies requirements for the development of an effective food safety management system for organizations that contribute to the supply chain and there is a sense of need to demonstrate their ability to control threats and risks especially those affecting food safety.

Purpose of the Study:

The study aims to show whether the implementation of the requirements of the ISO 22000 standard in the food supply chain can support the implementation of the main processes that occur in it, and thus increase the level of food quality and reduce its waste.

The most Prominent Results:

The implementation of the ISO 22000

standard along food supply chains can positively affect the implementation of key processes and thus contribute to reducing food waste at every stage of the supply chain.

3. Theoretical framework

3.1. The concept of critical success factors (CSFs)

Critical success factors are the areas through which the organization seeks to achieve outstanding performance, and the first to put forward this concept was (Daniel: 1961) in his research, which discussed the management information crisis, in which he indicated the need to abandon issues that are not directly related to the success of the organization in its operations. (Al-Atabi, 2014: 212), and the idea was developed after him (Rocket: 1981) and it was applied in 1995 by James Johnson and Friesen to many sectors, including the health sector (Al-Dardsawi, 2010: 8) and identified by (Wheelen & Hunger: 2006) 20% of the critical factors can determine 80% of the organization's performance, and top management plays an active role in identifying critical success factors and developing systems and programs commensurate with those factors that can be used by managers and organizations to help achieve high performance and ensure that The resources that fall within their competence are directed towards important areas (Sabri, 2010: 13-15), and these factors differ from one organization to another according to the activity of that organization, its size and the way it performs its work (Al-Maliki, 2010:55), and it also depends on the organization's structure, competitive strategy and its Industrial and geographical location (Alharthi,2014:34).

Researchers have differed in determining the number of sources of critical success factors. They were considered (Rockart & Bullen: 1981) as five sources, and others considered them more or less than that, because the elements of success are found at all levels of the organization, the upper, middle and lower levels, which illustrate the aspects of challenges and opportunities facing management (Al-Atbi, 2014: 213) (Al-Khafaji, 2018: 24) and the external factors that affect the achievement of its goals in order to work on following up and monitoring them as far as the organization is concerned (Bullen & Rockart, 1981:15).

an integral part of the organization's strategic plan. It is also possible that goals sometimes resemble CSFs because they embody the importance of the organization's key performance area as the CSF associated with more than one objective (Caralli, 2004:12-14).

3.2. ISO 22000:2018 standard

The International Standard (ISO 22000:2018) is a food safety management system that includes requirements for food chain organizations. The system translates food safety management into a process that is constantly improved. This standard focuses on a preventive approach to food safety including the identification, prevention and reduction of food safety risks in the food chain and feed (Agus et al., 2020:14057) This standard applies to all food and feed manufacturing organizations, regardless of size or sector. Food industry organizations and accompanying food services that provide meals for immediate consumption in a specific place, and include full-service restaurants, fast food restaurants, cafeterias, food trucks, and other places that prepare food, present it and sell it to customers for profit, and some are served in hotels Recreational facilities, shopping centers and retail stores (Rai & Bai, 2018:5), with regard to food-borne diseases or substances that are toxic in nature, caused by bacteria, and the entry of viruses, parasites or chemicals into the body through contaminated food or water (Lee et al., 2021:4) and according to (ISO 22000, 2018:4), food safety is defined as the assurance that food will not cause an adverse health effect for the consumer when it is prepared and/or consumed in accordance with its intended use. The Food and Agriculture Organization (FAO) has stated, "If food is not safe, it is not food. We cannot hope to end hunger and create a world without this basic building block." So, in 2004, 160 countries voted in The United Nations (UN) to make food a human right, not a commodity (Doumeizel & Clegg, 2019:8).

The increase in threats to human life has made most international organizations adopt standard specifications for food safety management to reduce these risks.

The World Health Organization's 1996 report on the role of food safety in health and development stated the following: "It is no longer sufficient for food to be available in sufficient quantity or to contain

nutritional content adequate to the body's needs, but it must also be safe for consumption and not endanger the health of the consumer through infection, contamination or poisoning" (Muhammed, 2019: 11), so it was necessary for international organizations to put in place strict systems to prevent major accidents, so the application of different food safety management systems is essential to achieving food safety.

The International Organization for Standardization (ISO) issued the first edition of the international standard in 2005 and ISO is an independent international non-governmental organization with membership of 167 national standards bodies as of the date of writing this research, through its members, brings together experts to exchange knowledge and develop existing voluntary international standards Consensus and relevant to the market that supports innovation and provides solutions to global challenges (Official site Of ISO).

The set of international standards (ISO 22000) issued by the International Organization for Standardization (ISO) in 2005 is the result of a series of developments and the accumulation of experience as a result of implementing the recommendations of the Codex Alimentarius Commission issued in 1993 and known as HACCP (Shaheen, 2019: 119). (Selamat & Hassan, 1998) explained that the term HACCP refers to the initial letters of the English expression Hazard Analysis and Critical Control Points, which is an international standard for food industries and its application aims to ensure the safety of manufactured food products from any risks that the customer may be exposed to as a result of taking these Products (Al-Rebeawi, 2007: 79), and this standard has been very popular in its use, and most organizations related to food have raced to apply it, either voluntarily or through the pressures of legislation and laws in their countries.

The relationship of the standard (ISO 22000:2018) to PDCA is based on what is known as the "Shewhart Cycle for Continuous Improvement (Baliyah, 2019: 78), which is a common methodology used to guide problem identification and resolution. The PDCA cycle describes the sequence used to solve problems and improve quality continuously over time (Swink et al., 2020:184).

We note that the modern specification structure relied on the Deming methodology for continuous improvement, and the management specification structure was built according to this methodology. In this specification, and as shown in Figure (2), the process approach uses the concept of PDCA cycle on two levels. The first covers the general framework of the FSMS (clause 4 to clause 7 and clause 9 to clause 10), and the other level (operational planning and control) covers the operational processes within the food safety system as described in clause (8). Therefore, communication between the two levels is necessary (ISO 22000,2018: vii).

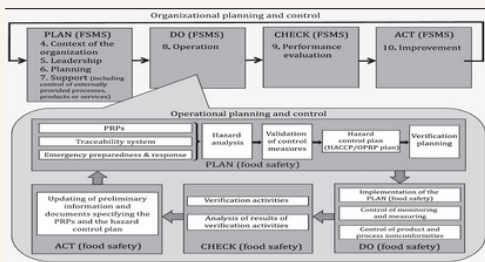


Figure (2) Illustration of the Plan-Do-Check-Act cycle at the two levels
 Source: ISO. (2018). ISO 22000:2018. En Iso 22000:2018, Ver.2: viiii.

Understanding and analyzing critical success factors in the implementation of (ISO 22000) is extremely important, and we have shown that success factors are indicators of opportunities, activities, or conditions required to achieve a goal within a project or task. (353Monge-Mora et al., 2020): Nine essential factors for the successful implementation of (ISO 22000), which can be divided between internal and external factors and as shown in Table (1).

EXTERNAL FACTORS	INTERNAL FACTORS
Context of the organization	Leadership
Risk and opportunities	Staff training
Stakeholders	Performance evaluation
Support	Planning
	Financial resources

Table (1) Main Critical Success Factors for Implementation of (ISO 22000)

4. The checklist

Diagnosis and analysis of the reality of critical success factors in Abu Ghraib dairy factories according to the international standard ISO 22000:2018

In this topic, we will focus on diagnosing the gap between the critical success factors according to the food safety management system and the actual performance of the factory, using one of the data collection methods, which is the check lists to diagnose the gap for each of the critical success factors, knowing that the factory did not obtain a certificate of conformity according to The international standard (ISO 22000:2018), but it has a certificate of conformity according to the international standard (ISO 9001:2015), and accordingly, the checklists and interviews with stakeholders as well as personal notes will be used to collect accurate information that contributes to assessing the extent of the application of critical success factors that will eventually lead To a smooth application of the International Standard (ISO 22000:2018). And through the use of the heptagonal scale as in Table (2) and includes seven weights from (0) the lowest weight to (6) the highest weight.

S	Heptagonal Scale Items	weight (degree)
1	fully applied and fully documented	6
2	fully applied and partially documented	5
3	fully applied and undocumented	4
4	Partially applied and fully documented	3
5	Partially Applied and Partially Documented	2
6	Partially Applied and undocumented	1
7	Not applicable and undocumented	0

Table (2) Heptagonal Likert Scale
 Source: Al-Khatib, Samir Kamel, "Total Quality Management", Contemporary Introduction, Library of Egypt and Dar Al-Murtada, Baghdad, Iraq, 2008: 326

4.1. Discuss the results.

Through the results of the used checklists and as tabulated in Table (3), we can

calculate the total rate and the total percentage of applying and documenting critical success factors according to the International Standard for Food Safety Management (ISO 22000:2018) in Abu Ghraib dairy factories and by using the following mathematical equations : (Al-Musawi,2020: 115-116)

- 1.Highest weight in the list = The number of checklists X Assumed grand total for complete application and documentation.
- 2.Gap Amount in Application and Documentation Total Requirements = Assumed Total of full application and Documentation - The sum total of the evaluation results.
- 3.The ratio of the total actual results to the total assumed results = the total sum of the evaluation results ÷ Assumed total sum of full application and documentation.
- 4.Percentage of the gap in the application and documentation of the International Standard = 100% -the percentage of the total actual results.

Critical Success Factor	Weighted mean (average)	Percentage of application and documentation	Gap size for critical factor
Leadership	2.7	45%	55%
Training	4.4	73.3%	26.7%
Performance Evaluation	2.4	40%	60%
Planning	2.6	43.3%	56.7%
Financial Resources	2.6	43.3%	56.7%
Organizational Context	1.6	26.7%	73.3%
Risks and Opportunities	1.8	30%	70%
Stakeholders	3.7	61.7%	38.3%
Support	3.4	56.7%	43.3%
The sum total of the evaluation results	25.2	420.00	
Maximum application and documentation	6	100%	
Assumed total sum of full application and documentation			54
The amount of the gap in the application and documentation of the total factors			28.8
The ratio of the total actual results to the total assumed results			46.7%
Percentage of the gap in the application and documentation of critical success factors			53.3%

Table (3) The results of the checklists for evaluating critical success factors according to the international standard ISO (22000:2018) in Abu Ghraib dairy factories.

The results of Table (3), it appears that the percentage of applying and documenting the critical success factors of the food safety management system in Abu Ghraib dairy factories was (46.7%) based on the requirements of the international standard (ISO 22000:2018).

It was found that there is a gap between the critical success factors and the extent of Its application, which was (53.3%), noting that the factory did not currently apply the international standard (ISO 22000:2018) and the quality management system is applied in accordance with the international standard (ISO 9001:2015), and this contributed to the presence of some critical success factors common between the two standards, which facilitates Dairy factories should adopt the standard (ISO 22000:2018) due to the presence of many participants, and the critical success factor “training” was the least of the gaps, as the percentage of application and documentation of this factor reached (73.3%), which is the highest percentage of application and documentation among the rest of the factors and this is a return as we mentioned above for the application of factories The quality management system, which is concerned with training activity, and that the gap ratio reached (26.7%), and this is due to the lack of focus in the training programs for the food safety management system, while the critical success factor “stakeholders” came with the second highest percentage of application and documentation, which amounted to (61.7%).

This is also due to the factories identifying the parties they deal with (stakeholders) and that the gap that reached (38.3%) was due to the lack of focus on other additional bodies related to the food safety management system, and the critical success factor “performance evaluation” ranked third in terms of application and documentation As the percentage reached (56.7%), and the gap reached (43.3%), and this is also due to the presence of the supporting processes, but it needs to be fully directed to support the food safety management system.

As for the rest of the factors, the percentages were less than (50%), so the critical success factor “leadership” came in the rank. The fourth in terms of percentages, which amounted to (45%) as the percentage of application and documentation, while the percentage of the

gap was (55%), and this is due to the lack of planning by the top management to adopt the application of the food safety management standard according to (ISO 22000:2018), while the percentage of application and documentation for The tow success factors "planning" and "financial resources" (43.3%) and the gap was (56.7%), then the success factor "risks and opportunities", which was applied and documented (30%), while the gap was (70%) and the success factor is considered "context The organization" is the largest of these gaps and the least applied and documented factors, as the percentage of application and documentation reached (26.7%), and the percentage of The gap is (73.3%), and we can illustrate the percentages of application and documentation of critical factors in the graph as shown in Figure (3).

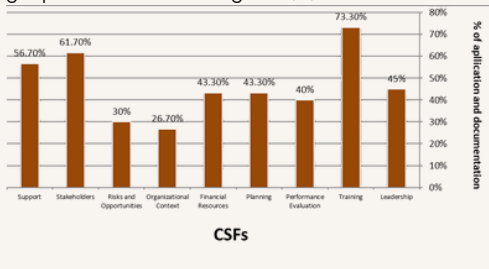


Figure (3) Chart of percentages of application and documentation of CSFs according to the international standard (ISO 22000:2018)

5. Conclusions and recommendations

5.1. Conclusions

1. Classifying the success factors into internal and external that provide a better view of the top management in the Abu Ghraib dairy factories, since the internal factors are under the control of the organization and the external factors are not under its control, and therefore we will ensure focus on each of the strengths and weaknesses generated internally and the opportunities and threats affecting the organization externally, as The percentage of the gap in the application and documentation of internal CSFs was (51.02%), while the percentage of the gap in the application and documentation of external CSFs was (56.23%).

2. Abu Ghraib dairy factories did not apply the international standard (ISO 22000:2018) for the food safety

management system, knowing that the factories have a certificate of conformity for the quality management system according to the international standard (ISO 9001:2015).

3. Although there are documented commitments to the top management (the leadership) that pertain to the work of factories, these commitments did not focus on aspects of the food safety management system because there is no plan to implement the system at the present time and the plans set are limited to the implementation of production operations represented by production plans and marketing plans.

4. There is a weakness on the part of the top management in determining the resources needed to implement the food safety management system and it has not developed a special policy for the system and the weakness of financial allocations directed to the activities of the food safety system and that the available resources target production processes in the planned manner only.

5. Although there are documented and implemented procedures for training and awareness activity, there is a shortcoming in defining the programs of the food safety management system and placing them within the approved plans, as well as the lack of mechanisms to educate workers on this system.

6. Factories implement planned programs for internal auditing according to the international standard (ISO 9001: 2015) and these programs may sometimes include an audit of food safety activities, but they are somewhat weak and management review meetings are devoid of system inputs and do not rise to meet the critical success factor of performance evaluation, which Concerning the food safety management system.

7. The context of the organization for the food safety management system was not specified, although the factory specified its context according to the quality management system.

8. Although there is an integrated procedure to identify, evaluate and address risks and opportunities, there is a significant weakness in directing them towards the food safety management system and there are no plans to monitor the risks of food safety activities, and therefore factories depend on the curative strategy instead of the preventive strategy in this aspect.

9. There is a specification of the concerned parties that the organization deals with, but there is a weakness in defining their expectations and needs and monitoring their fulfillment, which is a prerequisite for most standard management standards.

10. Weakness in keeping pace with the development taking place worldwide in acquiring the latest devices and equipment as well as modern technology that helps reduce production mistakes as well as provide a high-quality work environment commensurate with the food industries.

11. The absence of a special entity or entity in the factories that is responsible for managing food safety in terms of regulating communications and monitoring the system.

5.2. Recommendations

1. Take advantage of the classification of critical success factors into internal and external, by using the strengths of the internal success factors and directing them in improving the processes that may result from critical success factors that are not under the direct control of the organization (it is possible to use the training success factor, for example, in solving problems that Surrounding the success factor represented by risks and opportunities, providing appropriate training for workers and increasing their efficiency and skill reduces the size of risks and raises the level of expected improvement opportunities).

2. Take advantage of the critical success factors resulting from the implementation of the quality management system (ISO 9001:2015), and make it an incentive to take a decision to adopt the implementation of the international standard (ISO 22000:2018) related to the food safety management system.

3. Initiating the development of a plan to implement the food safety management system, and the administration's pledge of full commitment to adopting this system as it is commensurate with the nature of the organization's work.

4. Assigning the top management the relevant units to determine the resources needed to implement the food safety management system and work on developing a special policy for the system in which the factories show their strategic direction, as well as assigning the financial units to set allocations to implement the system within their financial plans.

5. Requiring factory departments to include training programs related to the food safety

management system when determining annual training needs, and not approving the training plan by the top management, except in the case of ensuring that those programs are included and assigning responsibility to the training unit in factories to monitor the plan and aware workers.

6. Expanding the scope of internal audit activities and benefiting from the application of this activity in factories, where these activities are included in checklists for auditing the food safety management system and thus the results of those audits can be included as inputs to be discussed in the periodic meetings of management review and thus shed light on the evaluation of the food safety management system.

7. Benefiting from the specific context of the quality management system and expanding it to include internal and external issues and concerned parties related to the food safety management system, which contributes to defining the organization's context for this system.

8. Take advantage of the documented procedure for dealing with risks and opportunities and setting priority to identify the risks of the food safety management system as it is the infrastructure in the work of the organization and intensify monitoring of those risks and plans to address them according to a specific methodology that contributes to adopting preventive measures and reducing cases of non-conformity that increase remedial measures that cause losses great organization.

9. Benefiting from the identification of the concerned parties of the organization and adding the identification of the needs and desires of those parties from the application of the food safety management system, and this will help the organization to manage its relations in a manner that achieves the satisfaction of those parties.

10. Top management must take real steps in acquiring modern technology, which is one of the most important factors that help increase production efficiency, reduce mistakes and defects, and thus increase profitability and reduce costs of losses. Therefore, we recommend forming a technical committee to study all that is new at the technological level and identify a need the organization.

11. Suggesting the formation of a food safety team or unit according to the vision of the factories management, which is

entrusted with following up the progress of work in developing critical success factors that have led us to implement the main objective of the food safety management system.

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ثالثاً: اهداف البحث :

- تسليط الضوء على عيوب الإنتاج ووجه ضعف الإنتاج والكلف التقليدية.
- استعمال تقنيتي التكلفة المستهدفة وتكلفة كيزن في تحقيق ميزة تنافسية (تخفيض التكاليف) للشركة عينة البحث.

رابعاً: فرضية البحث:

يقوم هذا البحث على الفرضية الأساسية الآتية:
ان استعمال تقنيتي التكلفة المستهدفة وتكلفة كيزن اللتين ترتكزان على تحسين الأنشطة والعمليات والمنتجات وتخفيض الكلف سيريد من قدرة الشركة على تحقيق الميزة التنافسية التي تمكنها من البقاء والاستمرار في المنافسة.

خامساً: حدود البحث:

الحدود الزمانية: تم الاعتماد على بيانات السنة المالية 2018.
الحدود المكائفة: تم اختيار الشركة العامة لصناعة البطاريات للأسباب التالية:

- تحول بيئة عمل الشركة من بيئة غير تنافسية الى بيئة تنافسية بسبب دخول المنتجات المشابهة للسوق من مختلف المناشئ.
- حاجة الإدارة الى معرفة كيفية استعمال تقنيتي التكلفة المستهدفة وتكلفة كيزن في تحسين أنشطتها وتخفيض التكاليف ومن ثم تحقيق الميزة التنافسية.

سادساً: منهج البحث :

من اجل انجاز اهداف البحث تم الاعتماد على المناهج الآتية :
1. المنهج الاستنباطي عند استعراض الاطر النظرية للبحث من خلال الاعتماد على المصادر والمراجع العربية والاجنبية ذات العلاقة بموضوع البحث فضلا عن الاستفادة من شبكة المعلومات الدولية .

2. المنهج الوصفي التحليلي لغرض تحليل البيانات التي حصل عليها الباحث من الوحدة الاقتصادية محل البحث.

يتحدد الاطار العام للبحث في تناول عملية استعمال تقنيتي التكلفة المستهدفة وتكلفة كيزن في تحقيق ميزة تنافسية من خلال تحسين الأنشطة والعمليات والمنتجات وتخفيض الكلف وبما يتناسب مع اهداف الشركة .

الفصل الثاني: الجايب النظري

المبحث الأول: بعض تقنيات إدارة الكلفة

تعد التكلفة احد عوامل النجاح الرئيسة للوحدة الاقتصادية ، إضافة الى الجودة والوقت والابداع والمرونة. لذا تسعى الوحدات الاقتصادية الى السيطرة على تكاليف انتاج سلعتها او خدماتها باستعمال طرق معينة وأساليب مختلفة تمكنها من الوصول الى أهدافها في تحقيق

رضا الزبون الناتج عن زيادة قيمة المنتج لديه بالمقارنة مع المنتجات المنافسة. ويستعمل مصطلح إدارة التكلفة لوصف المناهج والأنشطة المستعملة لإدارة قرارات التخطيط والرقابة قصيرة وطويلة الاجل التي تزيد القيمة للزبون وتخفيض تكلفة المنتجات والخدمات ، وتتضمن إدارة التكلفة بالإضافة الى التخفيض المستمر للتكاليف ، تخطيط ورقابة التكاليف والتي عادة ما ترتبط بتخطيط الإيرادات والربحية.

دور تقنيتي التكلفة المستهدفة وتكلفة كيزن في تحقيق الميزة التنافسية

بحث

الاستاذ المساعد الدكتور صباح عبدالوهاب النعيمي

المقدمة

نظرا للتطورات الحاصلة في بيئة الاعمال المعاصرة ولتزايد الضغوط على الوحدات الاقتصادية من اجل اشباع رغبات الزبائن واحتياجاتهم ومن ثم البقاء في سوق المنافسة .

ولكي تتمكن الوحدات الاقتصادية من ضمان البقاء والمنافسة في السوق العالمية وجب عليها ان تحسن باستمرار أنشطة اعمالها كافة ابتداءً من تصميم المنتج وجودته من خلال الالتزام بتعليمات الإنتاجية وإدارة الكلفة وصولاً الى خدمة الزبون والطريقة الوحيدة للتحسين المستمر هي القياس المستمر للأنشطة التي تصيف قيمة النجاح وعوامله الأساسية للوحدة الاقتصادية وهذا سيحقق الميزة التنافسية.

فالميزة التنافسية تمنح الوحدات الاقتصادية قدرة التفوق على أداء المنافسين في الصناعة وهي تحتوي على عدة خصائص حيث انها تحدد بالاعتماد على حاجات ورغبات الزبون كما انها توفر الانسجام بين موارد الوحدة والفرص المتاحة لها في البيئة المحيطة إضافة الى انها تصنف بالديمومة والقوة وصعوبة تقليد المنافسين لها وأخيراً فانها تقدم أساساً للتحسينات المستقبلية ومن خلال التوجيه والتحفيز لعموم مفاصل ومكونات الوحدة الاقتصادية ، ولغرض تحقيق هدف البحث فقد تم تقسيمه الى أربعة فصول لتغطية الجانب النظري والعملية .

تناول الفصل الاول منهجية البحث وخصص الفصل الثاني للجانب النظري من خلال ثلاثة مباحث، تناول المبحث الاول بعض تقنيات ادارة التكلفة اما المبحث الثاني فخصص لمفهوم الميزة التنافسية ، اما المبحث الثالث فخصص للعلاقة بين تقنيتي التكلفة المستهدفة وتكلفة كيزن والميزة التنافسية، اما الفصل الثالث تناول الجانب العملي لتطبيق تقنيتي التكلفة المستهدفة وتكلفة كيزن ، وفي الفصل الرابع تم عرض الاستنتاجات والتوصيات من خلال مبحثين خصص الأول للاستنتاجات والثاني خصص للتوصيات.

الفصل الاول : منهجية البحث

تتضمن منهجية البحث الآتي :

اولاً : مشكلة البحث :

ينطلق البحث من مشكلة أساسية تتمحور بالاتي :
ان اغلب المنتجات ومنها منتجات الشركة عينة البحث تعاني من ارتفاع في تكلفة الصنع وانخفاض في جودتها مما يجعل دورها التنافسي غير جيد مقارنة بالمنتجات المنافسة ، ويعود سبب ذلك الى تحول بيئة الاعمال التي تزاوّل فيها الشركة عينة البحث من بيئة عمل غير تنافسية الى بيئة منافسة حادة تعرض فيها المنتجات من مختلف المناشئ العالمية وباسعار تنافسية وبجودة صنع مختلفة.

ثانياً : أهمية البحث :

1. دراسة تقنيتي التكلفة المستهدفة وتكلفة كيزن ومساهمتهما في تحقيق الميزة التنافسية (تخفيض التكاليف).
2. المساهمة الجادة في زيادة مستوى ادراك الفياحدات الإدارية للوحدات الاقتصادية بأهمية وضرورة تطبيق تقنيات التكلفة المستهدفة وتكلفة كيزن لتحسين أداء الوحدات وبشكل مستمر
3. تزويد الوحدات الاقتصادية بدليل عمل تستطيع من خلاله تخفيض الكلف ورفع جودة منتجاتها ومن ثم البقاء والمنافسة.

3. التركيز على تصميم المنتج: ينبغي ان يصمم المنتج باعلى كفاءة وفقا لرغبات الزبائن وضمن التكلفة التي يتم تحديدها.

4. التركيز على تصميم العملية: أي فحص جميع أوجه العملية الإنتاجية ليتم التأكد من المنتج الذي سيتم تصنيعه بأعلى كفاءة ممكنة وفق التكلفة المستهدفة.

5. فرق متداخلة المهامات: يتطلب تصنيع المنتج في حدود التكلفة المستهدفة استعمال فريق عمل متنوع الاختصاصات ومن مختلف إدارات الوحدة الاقتصادية كالمختصين في بحوث السوق والبيع والهندسة وهندسة التصميم وجدولة الإنتاج إلى .. الخ.

6. دورة حياة تكاليف المنتج: ينبغي على المختصين عند تحديد التكلفة المستهدفة النظر إلى أهمية أخذ جميع التكاليف ذات العلاقة بدورة حياة المنتج والتي تتضمن تكاليف التخطيط للمنتج والتصميم المبدئي والتفصيلي والفحص والإنتاج والتوزيع وخدمة الزبائن إذ تركز أنظمة محاسبة التكلفة التقليدية على مرحلة الإنتاج فقط ولا تعبر اهتماما كافيا لباقي تكاليف دورة حياة المنتج.

7. توجيه سلسلة القيمة: في بعض الأحيان قد تزيد التكلفة المتوقعة للمنتج الجديد عن التكلفة المستهدفة وهنا يتم بذل كافة الجهود لإزالة أو إلغاء أو تقليل التكاليف التي لا تضيف قيمة من أجل تخفيض التكلفة المتوقعة وفي بعض الحالات يمكن ان تساعد النظرة الفاحصة لسلسلة القيمة لكامل أنشطة الوحدة الاقتصادية المديرين على تحديد فرص تقليل التكلفة (Hilton, 2008: 649-650).

ألبا: تكلفة كيزن (Kaizen cost):

ان جوهر عملية التحسين يركز على زيادة كفاءة وفعالية العمليات الانتاجية لتأمين الاستجابة لاحتياجات ورغبات الزبائن الحالية والمتوقعة والمتمثلة في التكلفة الاقل والوقت والاسرع لانتاج وايصال المنتج او الخدمة بالجودة المرغوبة مقارنة بالمنافسين.

وقد عرف (Hilton) تكلفة كيزن على انه مصطلح ياباني يشير الى التحسين التدريجي والمنظم والمستمر لتخفيض الكلف لمنتج موجود اصلا وذلك خلال مرحلة التصنيع من دورة حياته (Hilton, 2008) 265: (وهذا يتم من خلال أنشطة تحسين صغيرة يتم اجراءها على العملية التصنيعية بدلا من التطويرات الجذرية التي يولدها التجديد والابتكار او الاستثمارات الكبيرة. (Kaplan & Atkinson, 1998) 229:)

تستند تكلفة كيزن في فلسفة اساسية مفادها انه من خلال جهود التحسين المستمر فان تخفيض التكاليف سيكون مستمرا ايضا وان انجاز تخفيض التكلفة المستمر يتطلب تحديد (هدف كيزن) ثم يتم تسجيل التكلفة الفعلية بمرور الزمن ومقارنتها مع هدف تخفيض التكلفة لاتخاذ الاجراءات اللازمة لكي لا تتجاوز هدف التخفيض وان اساس الكلفة للسنة الحالية يبدأ من هدف التخفيض للسنة القادمة وبمرور الزمن تستمر الوحدة بخفض التكاليف وتحقيق كفاءة وفعالية العمليات التصنيعية. (عقيلي, 2009: 81)

آلية عمل تكلفة كيزن:

تتبنى تقديرات تكلفة كيزن مدخل ما قبل التطبيق لإدارة التكلفة في اثناء مرحلة الانتاج من دورة حياة المنتج بينما تتبنى التكلفة المستهدفة مدخل ما قبل التطبيق خلال مرحلة الفكرة الاولى للمنتج ومرحلة التصميم ماقبل الانتاج من دورة حياة المنتج . ونلاحظ ان تكلفة كيزن تتبنى التخفيض في مرحلة الانتاج من خلال ادخال تحسينات صغيرة ومستمرة حيث تجري عملية اجراء تغيرات ثانوية وصغيرة على تصميم المنتج او الخدمة من اجل احداث تخفيضات مناسبة في تكلفة تصنيعها بينما التكلفة المستهدفة تكون اثناء مرحلة تخطيط وتصميم المنتج والمرحلتين تمثلان دورة حياة تكلفة المنتج (Kaplan & Atkinson, 1998: 223).

مبادئ تكلفة كيزن:

يوضح (Hil) اهم مبادئ كيزن بالاتي:
ان الاساس في عمل كيزن هو تحليل كافة العمليات التي تستخدم

إولا: التكلفة المستهدفة:

ان التكلفة المستهدفة هي احدى تقنيات إدارة التكلفة الاستراتيجية الموجهة نحو السوق ويمكن استخدامها من قبل الوحدة الاقتصادية في بداية دورة حياة المنتج لضمان وتعزيز الربحية والإنتاجية فالتكلفة المستهدفة تدرء التكلفة المطلوبة للمنتج على اساس اسعار السوق التنافسية للوصول الى الربح المستهدف وفيها تتم عملية التسعير بشكل مغاير للطريقة المعروفة التقليدية إذ بموجها يتم تحديد سعر البيع اولا ثم يتم طرح هامش الربح المطلوب فتكون النتيجة التكلفة المستهدفة التي يجب ان لا تزيد عنها تكلفة الصنع الفعلية.

مفهوم التكلفة المستهدفة:

عرفت بأنها : تقنية لتخطيط الربح وإدارة التكلفة تهدف الى تخفيض التكاليف للمنتجات في مرحلة البحث والتطوير والهندسة لكامل دورة التصنيع (2007:320, et.al., Atkinson).

اما (Hilton) فيرى بانها تقنية لإدارة التكلفة إذ ان الإدارة تسعى لإدارة تكاليفها وربحياتها بشكل استراتيجي والتأكد من المنتج قد صمم ويمكن انتاجه باقل تكلفة ممكنة حتى بالإمكان تسعيره بشكل تنافسي فالادارة هنا باستخدام هذه التقنية يمكن ان تحقق وضع تنافسي مستقر في الأسواق (Hilton, 2008: 648).

دوافع التحول من النظم التقليدية للتكلفة الى التكلفة المستهدفة: لقد كانت هنالك العديد من أوجه القصور في النظم التقليدية للتكاليف وقد كانت أوجه القصور هذه هي في ذات الوقت الدوافع للبحث عن بديل افضل ومن اهم أوجه القصور في النظم التقليدية مايلي

1. ان التكاليف التي يتم تحميلها على المنتج تكون المحدد الرئيسي في تحديد السعر دون النظر الى سعر السوق التنافسي.
2. النظم التقليدية لا تهتم بقرارات واقتراحات الموردين قبل عملية الإنتاج ولكن تهتم بعد الانتهاء من عملية الإنتاج.
3. عند اجراء تخفيض للتكلفة فانه يقصد بذلك التخفيض لتقليل فرص الضياع والتلف بالوحدة الاقتصادية دون الاخذ بنظر الاعتبار التكلفة المستهدفة للإنتاج.
4. تبدأ الطرق التقليدية بتحديد التكلفة أولا وعلى ضوءها تقوم بتحديد سعر البيع إذ نصيف الى التكلفة هامش الربح المستهدف ليصبح بذلك سعر البيع.
5. تعطي الأساليب التقليدية الاولوية لتخفيض سعر البيع بما يتناسب مع السوق دون النظر الى تخفيض التكلفة أولا. (Blocher, et.al., 2010: 12)

لقد تطورت هذه التقنية عن طريق خاصيتين مهمتين للأسواق والتكاليف هي (834-833: Garrison, et.al., 2006)

1. ان اغلب الوحدات الاقتصادية لا تستطيع السيطرة على تسعير منتجاتها بالشكل الذي ترغبه إذ يحدد السوق هذه الأسعار لذا فان سعر السوق المتوقع يؤخذ على انه معطى مسبقا عند تحديد التكلفة المستهدفة.
2. تتحد اغلب التكاليف في مرحلة التصميم , فعندما يصمم المنتج ويدخل حيز الإنتاج لا تستطيع الوحدة الاقتصادية عمل الكثير لتخفيض تكلفته بشكل ملحوظ.

المبادئ الواجب اتباعها لتحديد التكلفة المستهدفة:

- تتضمن تقنية التكلفة المستهدفة سبعة مبادئ أساسية كما أشار اليها (Hilton).
1. السعر يقود التكلفة: لتحديد التكلفة يجب معرفة السعر الذي يمكن بيع به المنتج في الأسواق وبعد طرح هامش الربح المستهدف نحصل على التكلفة المستهدفة التي يجب ان يتم تصنيع المنتج بحودها
 2. التركيز على الزبون: لتحقيق الربح في تطبيق هذه التقنية ينبغي معرفة تفضيلات الزبائن وردود افعالهم والسعر الذي يمكن ان يدفع من قبلهم مقابل المنتج.

ذات جودة عالية وتوضح هذه العملية نقطة البداية بهدف المحافظة على الاتجاه الصحيح (Guan,et.al.,2009:438)

3 - رضا الزبون :ان احتياجات الزبائن ليست مستقرة او ثابتة اذ انها تتغير باستمرار فان الميزه السلعيه الخاصه التي تعد ابتكاره اليوم سوف تعد مجرد روتين غذا وان اسعار بيع السلع التي تعد رابحه اليوم تكون خاسرغدا الشده المنافسه وللاستجابة لهذه الاحتياجات بهدف تحقيق رضا الزبون فان الطريقه الوحيدة هي التحسين المستمر(Goetsck&Davis,2006:455)

المبحث الثالث : الميزة التنافسية

مفهوم واهمية الميزة التنافسية:

عرف بورتير (Porter) الميزة التنافسية بقوله (ان الميزة التنافسية تنشأ بمجرد توصل الوحدة الاقتصادية الى اكتشاف طرائق جديدة اكثر فاعلية من تلك المستعملة من قبل المنافسين حيث يكون بمقدورها تجسيد هذا الاكتشاف ميدانيا بمعنى اخر بمجرد احداث عملية بمفهومه الواسع. (Porter,1998:8)

وقد وضع (porter) انموذجا لقوى المنافسه الخمسة وبين فيه كيف يمكن ان تؤثر هذه القوى على تخفيض ربحية الوحدات الاقتصادية الصناعية , فضلا عن استعمال القوى الخمسة كادوات تحليلية لاختبار البيئة التنافسية وهي كالآتي:(Porter,2001:69)

1. تهديد الداخلون الجدد الى السوق .
2. تهديد المنتجات او الخدمات البديلة.
3. قوة مساومة المشترين (الزبائن) على مخرجات الوحدة الاقتصادية.
4. المنافسون الحاليون والمحتملون في الصناعة (المنافسة الشديدة).
5. قوة مساومة المجهزين على مدخلات الوحدة الاقتصادية.

وعرفت ايضا بانها تعني ايجاد ميزة منفردة تتفوق الوحدة الاقتصادية بها على المنافسين, اي ان هذه الميزة تجعل الوحدة الاقتصادية فريدة ومتميزة عن المنافسين الاخرين (Heizer&reuder,2008:36)

لكي تكون الميزة التنافسية قوية ينبغي ان تمتلك خمس خصائص هي:

1. ان تكون موجهة بواسطة احتياجات ورغبات الزبائن اذ توفر الوحدة الاقتصادية قيمة لربائنها لا يوفرها المنافسين.
2. ان يكون لها مساهمة مهمة للنجاح.
3. تلحق انسجام بين الموارد الفريدة للوحدة الاقتصادية والفرص البيئية اذ ليس هنالك وحدتين تمتلكان نفس الموارد وانما الاستراتيجية الجيدة هي التي تستعمل هذه الموارد بكفاءة.
4. انها ثابتة ودائمة ومن الصعب تقليدها
5. انها توفر الحافز والتعليمات لكل وحدة اقتصادية . (Evans&Dean,2003:319)

مما تقدم نستنتج ان:

- الميزة التنافسية هي الطريقة التي يقود بها الفكر الاستراتيجي موارد وقدرات الوحدة الاقتصادية باتجاه تحقيق مزايا قيمة للزبائن تتفوق فيها على الوحدات الاقتصادية الأخرى .
- هذه المزايا تقود الوحدة الاقتصادية الى تحقيق حصة سوقية كبيرة وارباح عالية ورضا وولاء الزبون.

اسبقيات التنافس (عوامل النجاح)

تعرف اسبقيات التنافس على انها الابعاد الهامة التي ينبغي ان تكون ضمن العملية لارضاء الزبائن الداخليين والخارجيين حاليا وفي المستقبل وهي:

1- التكلفة:

تعد التكلفة البعد التنافسي الأول تستند اليه الكثير من الوحدات الاقتصادية عبر سعيها للمحافظة على الحصة السوقية وتعزيزها

في الانتاج لمعرفة مواطن القوة لتطويرها ومعرفة مواطن الضعف لتجنبها ومعالجتها(Hill,2000: 507).

تعتمد تكلفة كيزن على مبدأ الحاجة الدائمة للتغيير وعدم قبول العمليات الحالية على حالها وان الشعور بالتحسين والسعي الى التحسينات وتطبيق التغييرات الناتجة هي اساس هذا الاسلوب . اذ يتم التركيز على العمليات وليس المخرجات وبأتم النجاح من العاملين , وكذلك تعتمد على معرفة الاشخاص ونظرتهم الى الانظمة والاجراءات الداخلية في مقدرتها على تحديد التحسينات وتعد من اهم العناصر للنجاح. (Stevenson , 2005:398)

وتحسب تكلفة كيزن في الشركات الصناعية بموجب المعادلات الآتية:

الانتاج الفعلي في السنة السابقة	÷	مبلغ التكلفة الفعلية في السنة السابقة	=	1. مبلغ التكلفة الفعلية للوحدة الواحدة في السنة السابقة (أ)
الانتاج المتوقع في الفترة الحالية	×	مبلغ التكلفة الفعلية للوحدة الواحدة في السنة السابقة (أ)	=	2. المبلغ المتوقع للتكلفة الفعلية لجميع المصانع في الفترة الحالية (ب)
المعدل المطلوب لتخفيض الكلفة الى التكلفة المتوقعة	×	المبلغ المتوقع للتكلفة الفعلية لجميع المصانع في الفترة الحالية (ب)	=	3. تكلفة كيزن المستهدفة في الفترة الحالية لجميع المصانع (ج)

(Atkinson, et.al., 2004:295-296)

اذ ان المعدل المطلوب لتخفيض التكلفة الى التكلفة المتوقعة هو اساس تحقيق الزبح المستهدف للسنة ويسمى ايضا بمعدل التخفيض المستهدف وهو نسبة مبلغ التخفيضات المستهدفة له على اساس التكلفة ويطبق هذا المعدل لجميع التكاليف المتغيرة وينتج عنه كميات مميزة من التخفيضات المستهدفة للمواد الاولى, الاجزاء, الاجور المباشرة, الاجور الغير مباشرة,وبقية التكاليف المتغيرة

وتحدد تكلفة كيزن لكل مصنع بالطريقة الآتية:

المبلغ الكلي للتكاليف المسطر عليها مباشرة لجميع المصانع	÷	التكاليف المسطر عليها من قبل كل مصنع	=	4.النسبة المعينة لتخفيض التكلفة (د)
النسبة المعينة لتخفيض التكلفة (د)	×	تكلفة كيزن المستهدفة في الفترة الحالية لجميع المصانع (ج)	=	5.تكلفة كيزن الكلية كل لكل مصنع

(Atkinson, et.al., 2004:295-296)

هناك عدة اهداف لتكلفة كيزن وكالاتي :

- 1 - خفض التكلفة : عن طريق خفض المستمر لتكاليف الانشطة التي لا تضيف قيمهوتقليل الهدر والضياع في المواردوالتحسين في وقت دورة التصنيع , فضلا عن اقتراحات التحسين المقدمة من قبل العاملين والتي تأخذ بجديده وتطبيق المناسب منها Hilton 220 , 2008
- 2 - تحسين الجودة: تسهم تكلفة كيزن بتحسين الجودة عن طريق المد الوحدة الاقتصادية بخريطة تمكنها من المواضبة على انتاج سلع

2. التسليم في الوقت المحدد: ويقصد به الالتزام التام بوقت التسليم المحدد الى الزبائن معبرا عن ذلك بالنسبة المئوية للطلبات التي سلمت الى الزبائن بالاوقات المحددة (في الوحدات الاقتصادية الصناعية) ويقاس بالنسبة المئوية للزبائن الذين ينتظرون للحصول على الخدمة لمدة معينة كأن تكون اقل من خمس دقائق لتقديم وجبة الطعام في المطاعم (في الوحدات الاقتصادية الخدمية).

3. السرعة في التطوير: ويقاس بمقدار الوقت المطلوب لتطوير وتصميم منتج جديد وإنتاجه فكلما كان الوقت المنقضي من لحظة تولد الفكرة حتى التصميم النهائي والإنتاج قصيرا كلما كان للوحدة الاقتصادية حافة قيادية تتفوق على المنافسين. (Krajewski&Ritzman, 2005:64)

4-المرونة:

وهو البعد الرابع من ابعاد او اسبقيات الميزة التنافسية وتعد المرونة احد عوامل النجاح الأساسية للوحدة الاقتصادية . وعرفت بانها خاصية لعمليات الوحد الاقتصادية التي تمنحها القدرة على التفاعل بسرعة وكفاءة مع تغير حاجات الزبائن حيث التنوع والحجم وسرعة الابتكار في انتاج وتقديم منتجات جديدة . (Krajewski&Ritzman, 2005:65).

وهناك ثلاثة اسبقيات للمرونة وهي :-

1. الايضاء والزبونية: هي القدرة على التكيف والاستجابة مع الحاجات الفريدة لكل زبون وتغير تصاميم المنتج (الخدمة) حيث يتم تقديم المنتجات والخدمات حسب رغبة الزبائن حيث ان الوحدات الاقتصادية تدرك جيدا العواقب الوخيمة اذا لم تحدث استجابة فورية وسريعة لمطالبات وتوقعات الزبائن.

2. مرونة الحجم: هي قابلية الوحدة الاقتصادية لتسريع او ابطاء معدل الإنتاج بسرعة لمعالجة التقلبات لخدمة في الطلب على ان تبقى تعمل بشكل اقتصادي ومربح وخاصة عند ابطاء وتخفيض معدل الإنتاج بشكل كبير.

3. التنوع: هي قابلية الوحدة الاقتصادية على تقديم تشكيلة واسعة من المنتجات والخدمات بصورة كفوءة ويختلف التنوع عن الايضاء بكونه غير موجه نحو زبون معين وتستطيع الوحدة الاقتصادية من خلال هذه الاسبقية ان تمتلك القدرة على التركيز على حاجات زبائنها من خلال تركيزها على المنتجات والخدمات المحددة مسبقا (Davis,et.al.,2003:35).

وهناك من يضيف الابداع كبعد تنافسيا محل المرونة وهناك من يعتبره بعدا خامسا للميزة التنافسية في حين يرى البعض الاخر ان الابداع يدخل في كل بعد من الابعاد التي تم ذكرها التكلفة , الجودة , الوقت , المرونة .

فالابداع يمكن ان يتحقق من خلال التحسين المستمر وتخفيض التكاليف ويمكن ان يتحقق بتحقيق رغبات الزبائن عند مقابلة متطلبات التسليم السريع وايضاء المنتجات في الوقت المحدد. (النعيمي , 2007 : 33)

المبحث الثالث : العلاقة بين تقليب التكلفة المستهدفة وتكلفة كيزن والميزة التنافسية

أولاً: العلاقة بين التكلفة المستهدفة والميزة التنافسية

ان التكلفة المستهدفة هي احدى تقنيات ادارة التكلفة الاستراتيجية الموجهة نحو السوق فهي تحدد التكلفة المطلوبة للمنتج على اساس اسعار السوق التنافسية للوصول الى الربح المطلوب. ويمكن القول ان التكلفة المستهدفة تساعد على انجاح تنفيذ استراتيجيات الوحدة الاقتصادية , اذ تعتبر عملية نظامية وتبدأ من مرحلة تخطيط المنتج لتقليل كلفة المنتج وتحقيق الربح , فهي شائعة في الوحدات التي لديها عمليات تصنيع غير مترابطة ودورة حياة منتج قصير وتغيرات منتظمة في التصميم , مما يتطلب تغير التكنولوجيا الحالية باخرى جديدة لوكالة المنافسين, وعليه فان على الوحدة تغيير كلفها المقدر الخاصة بعمليات الانتاج والتكنولوجية الحالية والتي هي اعلى من

والتمتع بمزايا اقتصاديات الحجم أهمها تعويض انخفاض هامش الربح الناجم عن تخفيض السعر عبر حجم كبير للمبيعات. (المعموري,1999:13)

وهناك عدة شروط ينبغي على الوحدة الاقتصادية ان تراعيها اذا ما ارادت تخفيض تكلفتها ومنها:

1. تخفيض المخزون بانواعه الى ادنى حد ممكن.
2. تحسين عمل السيطرة النوعية وممارسة رقابة محكمة للتخلص من او تخفيض الوحدات المعيبة وغيرها.
3. المحافظة على تصميم المنتج وتطويره باستمرار.
4. تطوير مهارات العاملين من خلال اشراكهم بدورات مستمرة.
5. التنظيم الداخلي السليم لوسائل الإنتاج لضمان التدفق الكفوء داخل المصنع.

بناء على ماتقدم نستنتج ان تحقيق الميزة التنافسية عن طريق خفض الكلف مقارنة بالمنافسين لها ينبغي الا يكون على حساب التضحية بجودة الإنتاج والخدمات. (الوائلي,2005:13)

2-الجودة:

تعد الجودة المرتكز وممارسة الأساسي لتحقيق الميزة التنافسية وأنها عامل النجاح الحاسم لكل الوحدات الاقتصادية وقد احتلت الجودة أهمية كبرى بالنسبة للزبون وان الجودة هي المفتاح لتحقيق الأرباح وهذا ما أكده احد الباحثين بقوله (ان التحسينات في الجودة تساعد الوحدات الاقتصادية على زيادة المبيعات وتقليل الكلف وبالتالي زيادة الربحية من خلالها وان الجودة عبارة عن مقياس لمدى تلبية حاجات الزبائن ومتطلباتهم المعلنة والضمنية وتتبع أهمية الجودة من الاتي : (نعمه,2006:14)

1. سمعة الوحدة الاقتصادية: يمكن ان تعتمد الوحدة الاقتصادية على سمعتها في الجودة فيما اذا كانت جيدة ام سيئة.
2. المضامين العالمية: لكي تتنافس الوحدة الاقتصادية عالميا ينبغي ان تحقق المنتجات الجودة والتصميم العالمي وكذلك الاسعار.
3. المسؤولية القانونية: اذ يمكن ان تتحمل الوحدة الاقتصادية ذات العيوب في منتجاتها نفقات قانونية وخسائر كبيرة إضافة الى الدعاية السيئة.
4. رفع معنويات العاملين: مما يؤدي الى زيادة الإنتاجية.
5. تحسين أداء العمليات: من خلال تخفيض مستوى المخزون والضياعات والكلف المختلفة للعملية الإنتاجية.
6. حماية الوحدة الاقتصادية من المنافسين: الذين يقدمون منتجاتهم بأسعار مخفضة وهامش ربح قليل.

3-الوقت (التسليم)

تنامت الحاجة الى التسليم الفاعل بوصفه شكلا من اشكال تمايز الوحدات الاقتصادية وبعدا تنافسيا لا غنى عنه في ظل تزايد أهمية الوقت للزبون لاسيما مع الوحدات الاقتصادية التي تقوم بالبيع حسب الطلب (Make-to-order) وفي مقدمتها وحدات الخدمة. (المعموري,1999:21)

ويرى (Garrison & Noreen) ان الوقت والتسليم يتحدد وفق الاستجابة للزبون في بيئة التصنيع الحديثة بالوقت الذي يضيف قيمة ويعرف بوقت دورة التصنيع والتسليم للزبون . ويتضمن وقت استلام الطلب من الزبون ووقت عمليات التصنيع ووقت تسليم المنتج النهائي الى الزبون , مع ان يتم استبعاد الوقت الذي لا يضيف قيمة (وقت الانتظار , وقت الفحص , وقت التخزين) لتقليل وقت الدورة من خلال تحسين كفاءة دورة التصنيع. & Garrison (Noreen,2008:447)

ان التنافس على أساس الوقت او التسليم يتضمن ثلاثة جوانب هي:

1. السرعة في التسليم: والتي تقاس بمقدار الوقت الواقع بين تاريخ طلب الزبون وتاريخ تلبية وعادة ما يطلق على هذا الوقت بفترة الانتظار ويمكن التحكم بفترة الانتظار من خلال الاحتفاظ بالمخزون وبطاقة فائضة.

والخدمات والجدول (1) يوضح اعداد قائمة التكاليف والإيرادات

الملاحظات	التكاليف الفعلية الفعلية للبطارية القياسية مع استبعاد منحة الراتب والقرض **		التكلفة الفعلية للبطارية القياسية مع استبعاد منحة الراتب والقرض **
	المبلغ دينار	النسبة المئوية	
التكاليف المتغيرة لمرافق الإنتاج وخدمات مواد اولى واصناف وتغليف أدوات التشغيل وصاريف المبرور	36595		10079 16749
مجموع التكاليف المتغيرة	63423	96,862%	
التكاليف الثابتة لمرافق الإنتاج وخدمات الإنتاج لتغليف المنتج	2055		
مجموع التكاليف الثابتة **	2055	3,138%	
مجموع تكاليف الصنع (متغيرة وثابتة) + تكاليف تسويقية + تكاليف ادارية	39 5168	400% 0,05%	70685
التكاليف الفعلية الفعلية للبطارية القياسية (55A)	71500	7,311%	815

جدول (1)

تحديد التكاليف الكلية الفعلية للبطارية السائلة (55A) وقائمة التكاليف والإيرادات للبطارية السائلة القياسية

* جميع جداول الجانب العملي هي من اعداد الباحث اعتمادا على سجلات الشركة.

** سيتم استبعاد الرواتب لانها كلف ثابتة تتأثر بقرارات الدولة فقط عند تطبيق التكلفة المستهدفة.

يلاحظ من الجدول (1) ان التكاليف المتغيرة للبطارية السائلة (55A) لعام 2015 تبلغ (63423) دينار وتشكل نسبتها (96,862%) من تكاليف صنع البطارية في حين ان التكاليف الثابتة حصلت على (3,138%) من تكلفة الصنع وعلى ضوء ذلك يمكن تطبيق تقنية التكلفة المستهدفة.

ويمكن احتساب التكاليف الكلية الفعلية للبطارية (55A) وتستهمل الشركة معاملات تحويل مستندة الى معادلات والجدول (2) يوضح التكاليف الفعلية للبطارية السائلة لعام 2018 وأسعار بيعها باستعمال معامل التحويل الخاص بها.

مبلغ التحويل	التكلفة الفعلية للبطارية بالدينار (1)	سعر بيع البطارية الواحد بالدينار (2)	مبلغ الربح (مستهدف) لعودة الواحد (3) = (1) - (2)
1,000	70685	71500	815

جدول (2)

التكاليف الفعلية للبطارية السائلة بدون منحة الراتب والقرض حسب الساعات مقارنة بأسعار بيعها لعام 2018 وباستعمال معاملات التحويل

يتضح من الجدول (2) ان التكلفة الفعلية للبطارية (55A) تحقق هامش ربح بسيط بالنسبة لسعر بيعها.

وبناء على المعطيات فان نظام التكاليف الفعلية الذي تعتمد عليه الشركة يخلو من تطبيق أي تقنية من تقنيات إدارة التكلفة الاستراتيجية وخصوصا في مجالات التخطيط الاستراتيجي للإنتاج والتسويق والرقابة واتخاذ القرارات تقويم الأداء الاستراتيجي ويعزو ذلك الى ان الشركة تعتمد على السياسات المقررة من الوزارة وبالتالي سياسات الدولة بشكل عام وهي عبارة عن دفع الرواتب والمستحقات نهاية كل شهر وهو الشيء المهم في جميع قطاعات الدولة الاقتصادية للاستجابة للتغيرات الاقتصادية الجديدة ومواجهة عوامل المنافسة. وعلى الرغم من ذلك ان الدراسة الحالية تسعى للاخذ بالخيار الاستراتيجي الذي يهدف الى تبني استراتيجية قيادة التكلفة الأقل بشكل ينسجم مع ظروف الشركة الحالية وإمكانية تطبيق التكلفة المستهدفة من اجل تحقيق التحسين المستمر الذي تنشده الشركة وبناء الميزة التنافسية لها من خلال الجودة العالية والتكاليف الأقل وضمان تحقيق عوامل النجاح الحاسمة الأخرى للشركة وعودتها بكفاءة وفاعلية الى السوق المحلية ضمن الاجل القصير على الأقل.

ثانيا: تطبيق تقنية التكاليف المستهدفة في الشركة المبحوثة بدون منحة الرواتب

الكلفة المستهدفة، وذلك لان قوى السوق تتطلب من الوحدة ان تخفض كلفتها او تخسر جزءا من الارباح، عليه فان اعادة تصميم المنتج وهندسة القيمة تستخدمان لتخفيض الكلفة المقدرة الى الكلفة المستهدفة.

هناك وسيلتين تستخدمهما الوحدة الاقتصادية في تصميم المنتج لتحقيق الكلفة المستهدفة هما:

• الوسيلة الاولى: التحليل الوظيفي: يتم تحليل منتج الوحدة المنافسة لتحديد الخصائص الوظيفية للمنتج من اجل معرفة العمليات المستخدمة فيه وتكاليف صنعه والهدف هو ادخال تعديلات تمت ملاحظتها الى التصميم من اجل خفض الكلف (Hansen&Mowen,2003:405).

• الوسيلة الثانية: هندسة القيمة: يتم انجاز الكلفة المستهدفة اما بواسطة تحسين تصميم المنتج وتخفيض كلفته من دون التضحية بالخصائص الوظيفية غير الضرورية التي تزيد تكاليف المنتج والذي يكون الزبون غير مستعد للدفع مقابل تلك الخصائص. (Bragg,2001:533)

تعد استراتيجية المواجهة من الاستراتيجيات التي تتنافس بها الوحدات ومن خلال ثلاثة ابعاد رئيسية يطلق عليها مصطلح ثلاثية البقاء والتي تمثل ركائز اساسية للمنتج في عالم اليوم هي الكلفة، السعر، الجودة والوظيفية والتي تلعب دورا مهما في بقاء الوحدة في المنافسة. (Cooper&Slagmulder,1997:9)

اخيرا وبناء على ذلك تعد تقنية الكلفة المستهدفة وسيلة مهمة في تنفيذ استراتيجية المواجهة، كما انها تعمل باستمرار على مواجهة المنافسة من خلال متابعة الاداء وبالتالي يمكن ان يساء ذلك على انجاح تنفيذ استراتيجية العمليات للوحدة، من خلال تكاملها مع تقنيات ادارة التكلفة الأخرى.

ثانيا: العلاقة بين تكلفة كيزن والميزة التنافسية:

ان التقنية الثانية لانجاز التحسين المستمر فهي تكلفة كيزن، التي تشير الى التحسينات الصغيرة والمستمرة والتدرجية في الانشطة والعمليات بدلا من التحسينات الكبيرة (الجزرية) فالاولى تتم على ضوء التكنولوجيا الحالية اما الثانية فتتطلب الابتكارات والاستثمار في التكنولوجيا الجديدة. (Drury,2008:896)

كما ان تكلفة كايون تركز على:

1. تخفيض كلف العمليات التصنيعية.
2. اجراء تحسينات صغيرة ومستمرة ومتدرجة للانشطة.
3. زيادة كفاية عمليات التصنيع.

وهي جهود مستمرة للتحسين المستمر لتخفيض كلف الإنتاج وزيادة جودته او تحسين عمليات الإنتاج بعد ان تكون عمليات الإنتاج قد بدأت فعلا (Barfield,2003:770)

ولهذا فان الاختلاف الجوهرى لهذه التقنية عن تقنية تحديد الكلفة المستهدفة بانها تركز على عمليات تخفيض الكلفة في مرحلة الإنتاج فضلا عن كون التخفيض يجري بشكل مستمر وتدرجي ومن خلال النشاطات الصغيرة جدا بدلا من التحسينات الفجائية التي تتم عبر الادباغات او الاستثمارات الكبيرة في التكنولوجيا.

وان اجراء التحسينات وتخفيض الكلفة هما اهداف ومسؤولية في ان واحد لجميع العاملين في الوحدة الاقتصادية.

الفصل الثالث: تطبيق تقنيي التكلفة المستهدفة وتكلفة كيزن

اولا: تحديد التكلفة الكلية للبطارية

لغرض تطبيق تقنية التكلفة المستهدفة لمرحلة تصميم البطارية السائلة يتطلب تحديد التكاليف الكلية الفعلية لانجاز البطارية السائلة الحاصية لان هذا التحديد يعتبر بمثابة هدف للتخفيض الجوهرى ومن واقع سجلات التكاليف يمكن استحصا التكاليف الفعلية (المتغيرة والثابتة) للبطارية السائلة (55A) موزعة على مراكز الإنتاج

يب- تحديد التكلفة المستهدفة للبطاريات السائلة التي تنتجها الشركة تعد مسألة تلبية احتياجات ورغبات الزبائن في مواصفات وخصائص المنتج بمثابة المحرك الاساسي لعملية تحديد التكلفة المستهدفة خلال مرحلة هندسة وتصميم البطارية السائلة بوقت مبكر.

وهذا يعني وجود علاقة تكاملية بين تحقيق الجودة والتكلفة الاقل هدفها ارضاء الزبون، وتعتمد عملية تحديد التكلفة المستهدفة على معرفة معدل اسعار المنافسين للبطارية الاجنبية المتاحة في السوق المحلية واعتمادها كأسعار بيع مستهدفة من قبل الشركة والذي اذا ماتم بيع البطارية السائلة بها فانها سوف تحقق للشركة هامش الربح الذي ترغب في تحقيقه.

تحدد الشركة حاليا نسبة من هامش الربح المطلوب مقدارها 15% من التكلفة على الطريقة التقليدية (التكلفة +) ولكن وجد ان هذه النسبة مرتفعة ولا يمكن تحقيقها في ظل المنافسة الشديدة التي تواجهها الشركة وارتفاع اسعار بيع البطاريات المنتجة عن مثيلاتها في السوق المحلية، وقد تم اجراء مداولات مع مديري البحث والتطوير والتسويق والتخطيط والمالية لاقتناعهم بعدم امكانية تحقيق هذه النسبة وان نسبة 10% تعتبر مقبولة لتحسين تنافسية الشركة في السوق المحلية للوقت الحاضر على الاقل بسبب تطبيق تقنية التكلفة المستهدفة. ويمكن ايجاد معادلة لتحديد التكلفة المستهدفة للبطارية السائلة وكالاتي:

التكلفة المستهدفة = سعر البيع - هامش الربح للبطارية السائلة = المستهدف للبطارية - المستهدف للبطارية الواحدة السائلة الواحدة

أو أن
سعر البيع المستهدف = التكلفة المستهدفة + هامش الربح المستهدف

فالتكلفة المستهدفة = $\frac{\text{سعر البيع المستهدف}}{\text{نسبة هامش الربح المستهدف}}$

فمثلا متوسط اسعار المنافسين للبطارية السائلة (55A) من جدول (3) هو 63000 دينار يعتبر السعر المستهدف.

فالسعر المستهدف = التكلفة المستهدفة + الربح المستهدف
63000 = س + 10%
63000 = س + 1,1
س = 57273 دينار

ومن ثم فان الجدول (4) يلخص عملية احتساب التكلفة المستهدفة للبطارية السائلة (55A) وكما يلي:

نوع البطارية المحلية المستهدفة	سعر البيع المستهدف (متوسط اسعار المنافسين)	التكلفة المستهدفة للبطارية الواحدة (2)	هامش الربح المستهدف الواحدة من التكلفة (3) = 2-1
بطارية بابل (55A)	63000 (1)	57273	5727

جدول (4)

تحديد التكلفة المستهدفة للبطارية السائلة (55A) التي تنتجها الشركة المبحوثة (المبالغ بالدينار)

ج - مقارنة التكلفة الفعلية مع التكلفة المستهدفة للبطاريات السائلة الحامضية (تحديد مقدار التخفيض المستهدف)
سبق وتم تحديد التكلفة الفعلية للبطارية السائلة (55A) التي تنتجها الشركة في الجدول (1) وهذه التكلفة تمثل ما استنفذ فعلا من عناصر التكاليف خلال العمليات الضرورية لانتاج البطاريات خلال دورة التصنيع.

ويقدم الجدول (5) مقارنة التكلفة الفعلية مع التكلفة المستهدفة للبطارية السائلة (55A) وتمثل الفجوة السالبة بين التكلفة الفعلية والتكلفة المستهدفة ونسبته الى التكلفة الفعلية.

سيتم تطبيق خطوات تقنية التكلفة المستهدفة عمليا اطار عمل (بابل 1) لانتاج البطاريات السائلة والمطاطية والبلاستيكية ضمن الشركة المبحوثة وكالاتي :

أ- تحديد المنتجات المنافسة وأسعار بيعها (تحديد سعر البيع المستهدف):

بعد القيام باستطلاع ميداني لاسواق البطاريات السائلة لاجراء المقارنة بين منتجات الشركة ومنتجات نظيراتها من البطاريات السائلة المشابهة المستوردة (المنافسة) وأسعار بيعها من اجل تحديد سعر البيع المستهدف (متوسط أسعار المنافسين) لكل حجم من أنواع البطاريات السائلة لغرض استخدامه عند احتساب التكلفة المستهدفة وبعد تحديد مقدار هامش الربح الذي ترغب فيه الشركة والبالغ (10%) ومن خلال مقاطعة المعلومات التي تم الحصول عليها من قسم التسويق وما متوفر منها عن طريق الاستطلاع الميداني بالأسواق المحلية للبطاريات فقد تم تنظيم الجدول (3) الذي يقارن بين سعر البطارية (55A) المطروحة من قبل الشركة مع متوسطات أسعار البطاريات المستوردة (معدل أسعار المنافسين) واستعمال هذا المتوسط بمثابة سعر مستهدف في عملية تحديد التكلفة المستهدفة للبطارية (55A) مع ضرورة التركيز على ان هذا السعر يجب ان يكون مقبولا لدى الزبون وحافزا له مقابل مايدركه من منافع نتيجة استعماله للبطارية.

وهذا يعني ان السعر المستهدف يعتمد على جانبين مهمين هما:
1. تحديد السعر المستهدف على وفق الأسعار والخصائص الوظيفية للمنتج المنافس في السوق.
2. تحديد القيمة المدركة من الخصائص الوظيفية التي يمتلكها المنتج وما يوفره من منافع تلي رغبات واحتاجات الزبون.

نوع البطارية	السعر المحلي المطروحة	المنتج	اسعار بيع البطاريات المستوردة			الوضع التقاسمي لسعر
			متوسط اسعار المنافسين	السعر بالدينار	بالدولار	
بطارية بابل (55A)	71500	كوري كيتاي سوي ايراني	66000 63600 60000 52400	55 53 50 52		غير تقاسمي
			63000	252000	63000	

جدول (3)

تحديد سعر البيع المستهدف لانواع البطاريات السائلة الحامضية (مقارنة متوسط اسعار بيع البطارية المحلية مع متوسط اسعار بيع البطارية المتوسطة) (معدل صرف الدولار الامريكي بما يعادله بالدينار العراقي = 1200)

من خلال الجدول (3) نلاحظ ان سعر البيع للبطارية (55A) التي تمتاز بها الشركة قد تجاوز متوسط مثيلاتها من البطاريات المستوردة وهذا يعطي مؤشر سلبي عن غياب التنافسية في اسعار الشركة بمعنى آخر فقدان الشركة لميزة السعر الاقل في السوق وما كان هذا الوضع ليحصل بدون اسباب ادت اليه يمكن اجمالها بالاتي:

1. عدم الاهتمام بدراسات السوق وبحث الزبون وتحليل اسعار منتجات المنافسين ومقارنتها باسعار بيع الشركة في الاسواق المحلية.
 2. الارتفاع المستمر بمعدلات التضخم بأثاره السلبية انعكس على زيادة عناصر الانتاج المجهزة للشركة.
 3. اغفال المتغيرات الحديثة المرتبطة بعوامل السوق خصوصا التغيرات في رغبات واحتياجات الزبون ودخول بطاريات جديدة ذات مواصفات مختلفة وباسعار مناسبة.
 4. عدم وجود استراتيجية واضحة للشركة في الوقت الحاضر تحدد لها سياسة ناجحة في ضوء متغيرات السوق الحديثة.
 5. عدم تفعيل السياسات والتشريعات الخاصة بالسيطرة على الاسعار وعدم الاخذ بالاتفاقيات المشتركة لعمليات الاستيراد والتصدير وفرص الرسوم الكمركية والضرائب مما جعل اسعار المنافسة عالية.
- التقدم التكنولوجي وعدم توافر المواد بالمواصفات المطلوبة وندرة الطاقة الكهربائية مما أدى الى ارتفاع التكاليف واغفال بناء السعر على اساس تغطية التكلفة.

لتصل بالانتاج الى الطاقة المخططة وتحسين جودة منتجها وكفاءة وفاعلية عملياتها الانتاجية لضمان عدم تحول زبائنها الحاليين الى اقتناء البطاريات المستوردة، ان الحل السليم لاحداث تخفيضات حقيقية في تكاليف الانتاج انما يأتي من خلال تحسين انتاجية المدخلات (الموارد) لانتاج نفس المخرجات مع المحافظة على خصائصها الوظيفية لذلك لابد من توجيه المدخلات الضرورية نحو افضل الاستعمالات المتاحة واستبعاد كل ما هو غير ضروري ولا يضيف قيمة .

١-١ أسلوب التخفيض غير الكمي للتكاليف الفعلية :

اصبحت اليوم الاساليب غير الكمية الهندسية لتخفيض التكاليف بمثابة المنطلق الاساسي لتحسين تصاميم التكلفة المستهدفة وجودة مكونات البطارية في ان واحد لوضعها في مركز تنافسي تتفوق فيه على البطاريات المنافسة . ان تحقيق هدف خفض التكلفة بواسطة تطبيق تلك الاساليب الهندسية والقيمية يتطلب تضافر الجهود كل العاملين في أنشطة سلسلة القيمة كقريب عمل واحد يضم ممثلين من مهندسي التصميم والانتاج ومديرات التسويق وخبراء البحث والتطوير ومحاسبي التكلفة للبدء بدراسات السوق وتحليل تصاميم البطاريات للمنافسين من حيث المواد الاولية والتكنولوجيا المستعملة فيها فضلا عن تحليل سلوك ومتطلبات الزبائن . وفيما يلي طريقتين شائعة الاستخدام ضمن الاسلوب غير الكمي لتخفيض التكاليف :

1-١ طريقة هندسة القيمة (تحليل القيمة) :

ان عملية تحليل وظائف مكونات او اجزاء البطارية السائلة في مرحلة التصميم يمكن ان يحقق تحسينات اضافة ذلك بادخال بعض التغييرات في مواصفات المواد للاجزاء او التخلص من الوظائف التي لا تضيف قيمة للبطارية وبالشكل الذي يؤدي الى تخفيضات كبيرة وجوهرة في التكاليف المقدر للبطارية ومحاولة جعلها في حدود سقف التكلفة المستهدفة وفي بعض الاحيان دون التكلفة المستهدفة ويتم ذلك من خلال عملية التخلص من الاجزاء غير الضرورية او الاخطاء والعيوب في الاجزاء الاساسية التي تتسبب في سرعة عطل البطارية او فشلها المبكر لدى الزبون وهذا سيحقق وفورات في تكاليف الصيانة او الاستبدال او التعويض خلال مدة الضمان ، بمعنى اخر الاهتمام بمتطلبات السوق والابقاء برغبات واحتياجات الزبون عند وضع تصاميم البطارية وباستخدام هندسة القيمة سيحقق تخفيضا ملحوظا في تكاليف البطارية من دون التضحية بادائها الوظيفي وكل هذا يحصل عندما يتم استبعاد كل مسببات حدوث الاعطال او الفشل سواء كانت مصنعة داخل خطوط الانتاج او لدى الزبون . ان تطبيق طريقة التخفيض النوعي على اساس هندسة قيمة مكونات البطارية السائلة القياسية (55A) يستلزم تحليل القيمة وفقا لمعادلة تحقيق التكلفة المستهدفة . ومن خلال الدراسات الهندسية في الشركة والتي توصل اليها قسم التكنولوجيا في الشركة حيث تم تحديد المكونات المادية للبطارية والتي من خلالها نستطيع تحليل التكلفة المستهدفة للبطارية والجدول الاتي يوضح ذلك .

مكونات البطارية	البطارية نوع (55A)
عدد الخلايا في البطارية	6
عدد الألواح الموجبة في الخلية	5
وزن المشبكة (غم)	75
وزن المادة الفعالة (غم)	102
عدد الألواح السالبة في الخلية	5
مجموع الألواح الموجبة والسالبة في الخلية الواحدة	10

جدول (6)

تحليل مكونات البطارية السائلة الحامضية

نوع البطارية	التكلفة الفعلية بتقدير	التكلفة المستهدفة بتقدير	مقدار التخفيض	نسبة التخفيض
(1)	(2)	(3)	(4)	(5)

جدول (5)

مقارنة التكلفة الفعلية مع التكلفة المستهدفة للبطارية السائلة (55A) وتحديد مقدار التخفيض المستهدف

نلاحظ من الجدول ارتفاع كبير في التكلفة الفعلية لانتاج البطارية السائلة (55A) حيث تجاوزت التكلفة المستهدفة بمقدار 13412 دينار وان نسبة التخفيض المستهدف بلغت 18.974% ويعود ذلك الى:

اولا:- القصور في اساليب احتساب التكلفة الفعلية التقليدية المطبقة في احتساب تكاليف الانتاج والافصاح عنها والاطفاء المحاسبية في معالجة بنود التكلفة بين ما هو ايرادي وما هو رأسمالي وعدم التفريق بين المعيب الطبيعي وغير الطبيعي. ثانيا:- تحميل الانتاج بتكاليف الهدر والضاياع والتلف بأنواعه سواء كان بالمواد الاولية المستعملة او الانتاج تحت التشغيل او الانتاج التام.

ثالثا:- الزيادات الكبيرة في عنصر تكاليف الاجور والرواتب التي حصلت بعد عام 2008 وانعكاس تأثيرها في ارتفاع تكلفة وحدة المنتج. رابعا:- زيادة تكاليف خدمات الصيانة والتصليحات والاندثارات جراء التقادم التكنولوجي الكبير في المعدات والاجهزة والمكانن والمقاييس المختبرية وكثرة التوقفات والاعطال مما زاد في نصيب وحدة المنتج من هذه التكاليف .

خامسا:- وجود طاقات انتاجية كبيرة عاطلة (غير مستغلة) مع انخفاض شديد في مستويات الانتاج مما جعل التكلفة الفعلية عالية جدا وخصوصا الاجزاء الثابت وهذا مؤشر سلبي على سوء اداء أنشطة الشركة في استهلاك مواردها وكذلك عدم تنافسية منتجات الشركة مع المنتجات المنافسة في السوق المحلي وهذا يعني ان الشركة تعرضت وتعرض حاليا الى خسائر كبيرة جراء عدم امكانية تسويق منتجاتها باسعار تنافسية ، وفي ظل هذا الوضع كيف ستمكن الشركة من تصريف منتجاتها ولو باقل من التكلفة الفعلية وكذلك تخفيض تكلفة نتاجها الفعلية باتجاه سقف التكلفة المستهدفة ؟

أساليب تخفيض التكلفة الفعلية للبطارية السائلة الى تكلفتها المستهدفة (تحقيق التخفيض المستهدف) :

في ضوء الجدول (5) تم تحديد التخفيض المستهدف المطلوب تحقيقه من التكاليف الفعلية للبطارية ذات الحجم (55) من اجل غلق الفجوة السالبة بين هذا النوع من التكاليف والحدود التي تجاوزتها متمثلة في سقف التكلفة المستهدفة وذلك من خلال اتباع احد الاسلوبين الاتيين او كليهما :

١- أسلوب التخفيض الكمي للتكاليف الفعلية :

يتم اعتماد هذا الاسلوب في تخفيض التكاليف في حالة الاخذ بنظر الاعتبار منحة الراتب اذا توافرت شروط معينة يمكن ايجازها بالاتي :

- وجود طاقات انتاجية غير مستغلة لدى الشركة ينبغي استغلالها للاستفادة من وفورات الحجم الاقتصادية للانتاج .
- وجود حجم طلب في السوق يستوعب الزيادات الحاصلة في حجم الانتاج وبالمواصفات المطلوبة التي تلزم استخدامات الزبائن .

ان اهمية تحقق الشرطين المترابطين تترتب من كونهما سيمنعان حدوث اي زيادات اضافية في تكاليف التخزين، وتكاليف البطاريات المعيبة او التالفة فضلا عن ذلك فان الشرطين يضمنان الاستجابة لمتطلبات السوق المحلية والخارجية ، كما ان تبني الشركة لاقتصاديات الحجم يمكن ان يحقق لها تخفيض التكلفة من خلال الوفورات في اقتصاديات الحجم ان ذلكم زاد حجم الانتاج سيقبل نصيب البطارية الواحدة من التكاليف الثابتة شرط ان تلي الزيادة في الانتاج حجم الطلب المتوقع في السوق ، فاذا ما تبنت الشركة استراتيجية التكلفة الاقل فان عليها السعي لزيادة حصتها في السوق

التكلفة المستهدفة المبدئية للبطارية (55A)
7273

- التكلفة المستبعدة في المواد الأولية المستعملة بعد اعادة هندسة القيمة 3415
التكلفة المستهدفة المعدلة للبطارية (55A) في ضوء هندسة القيمة 53858 دينار

وعند مقارنة التكلفة الفعلية للبطارية (55A) مع التكلفة المستهدفة المعدلة في ضوء هندسة القيمة فان التخفيضات المتحققة ستكون 685 70685-16827 ديناروهي تخفيضات جوهرية وحقيقية في تكلفة البطارية لانها استبعدت مل ما هو غير ضروري من التكاليف بحيث لا تؤثر في جودة اداء البطارية .

كذلك سنحاول هنا تفضيخ تكلفة وحدة المنتج لعناصر التكاليف الصناعية السائلة للبطارية (55A) اذ يلاحظ انخفاض حجم الانتاج لمنتجات الشركة وبالتالي انخفاض مستوى الطلب عليها وادائه الطاقات التصميمية والمتاحة والمخططة والانتاج الفعلي لمعمل بطاريات بابل 1 / وكالاتي :-

الطاقة التصميمية 358000 بطارية
الطاقة المتاحة =318500
الطاقة المخططة =179000
الانتاج الفعلي = 21252

ان سبب انخفاض حجم الانتاج وانخفاض مستوى الطلب عليها لم يكن السبب هو رداءة جودتها وانما توقف عدد من المكاتن والالات المستعملة في الانتاج ،وبعد التشاور مع السيد مدير الانتاج يقترح الباحث تحديث المكاتن والالات باخرى حديثة ومتطورة لزيادة الانتاج ، ان هذا المقترح سيخفض ما نسبته 50% من التكاليف الصناعية للبطارية السائلة (55A) وفي حالة تطبيق هذا المقترح ستخفص كلفة وحدة المنتج لعناصر التكاليف الصناعية للبطارية وكالاتي :

نوع البطارية	تكاليف صناعية حالية بالدينار *	التخفيض %50 بعد	مقدار الانخفاض في
بطارية (55A)	26828	13414	تكاليف البطارية 13414

جدول (9)

الانخفاض في تكلفة المنتج لعناصر التكاليف الصناعية للبطارية السائلة (55A)

* هي حاصل جمع الادوات الاحتياطية والمصاريف الاخرى (10079 + 16739)

2- طريقة التحليل المفكك (التحليل الوظيفي او الهندسة العكسية):
يعد هذا التحليل لمكونات او اجزاء البطارية السائلة القياسية (55A) المنافسة كاساس لاجراء المقارنة المرجعية (الشريك المقارن) مع البطارية السائلة القياسية (55A) المحلية ويتم من خلالها اجراء مقارنة الخصائص والوظائف لاجزاء البطارتين وملاحظة ماهية التحسينات والتغييرات التي اجراها المنافس في الاجزاء والتكنولوجيا وطريقة العمل والشكل والوزن والبطارية السائلة ومحاولة الاستفادة منها في تحسين خصائص ووظائف واجزاء البطارية المحلية والسعي لجعلها تتفوق على البطارية المنافسة من حيث الجودة العالية (الملائمة للاستخدام) والسعر الاقل.

ويرى الباحث ان هذه الطريقة هي مكملة لطريقة هندسة القيمة وتضمن الاستفادة من التطورات التي حدثت في طرق التصميم ونوعية المدخلات والتكنولوجيا المستعملة من قبل المنافسين ، فاذا ما استطاعت الشركة الاستفادة من كل ما تقدم اضافة الى تقليل نسبة التلغ في المواد الأولية وتحديث المكاتن والالات المستعملة في الانتاج فان هذا الامر سيساعدعلى تقليل نسبة التلغ في المواد واذا ما اعتمدت هذه المقترحات فان تكلفة المواد الأولية ستخفص بحدود 20% وهذا ما تمت ملاحظته من قبل الباحث من خلال متابعته لعمليات الشركة .

وفي ضوء ما تقدم يمكن تحليل التكلفة المستهدفة المبدئية للبطارية السائلة القياسية (55A) حسب مكوناتها في ضوء متوسط سعر المنافسين في السوق وكما مبين بالجدول الاتي :

مكونات البطارية	سعر البيع المستهدف (1) تكون (1)	التكلفة المستهدفة (2) = 1.1 / 1	هامش الربح المستهدف (3) تكون(10% من التكلفة) (3)
المشعات والاطراف المزروجة (10 X 2500 X)	25000	22727	2273
شحن الاطراف الخشبية الرصاصية الفلماط (18000 X)	18000	16364	1636
شحن الاطراف (850 X10)	8500	7727	773
تغليف الاطراف خشبية والموجبة	2500	2273	227
تغليف الاطراف	3000	2727	273
التجميع النهائي لاجزاء البطارية من الخلايا والاطراف والحوالز ورسفها في صناديق بلاستيكية وكبس الاطراف	6000	5455	545
المجموع	63000	57273	5727

جدول (7)

هيكل التكلفة المستهدفة المبدئية للبطارية السائلة القياسية (55A) المبالغ بالدينار

يتمثل هدف قسمي البحث والتطوير والسيطرة النوعية في الشركة بتصميم وتصنيع وتقديم بطارية سائلة ذات جودة متميزة وقوية وبالقل وزن قدر الامكان مع التركيز على اهمية تحقيق الملائمة لمتطلبات واستخدامات الزبون وضمان عدم عطل البطارية لديه بوقت مبكر .

مما تقدم يرى الباحث تشكيل فريق لهندسة القيمة من مختلف الاختصاصات وكما قلنا سابقا يقوم باعادة النظر في تصميم مكونات واجزاء البطارية لتحسينها ووظائفها وزيادة جودتها بعد التخلص من الاسباب التي تؤدي لحدوث المشاكل والاطعاع والعيوب في البطارية المنتجة ، بالاضافة الى الاستفادة من تحليل البطارية المنافسة (الهندسة العكسية)لاستفادة من التحسينات في مكوناتها المادية وكذلك التعرف الى الاساليب والطرق التكنولوجية المستعملة في تصنيعها ، وعلى هذا الاساس يمكن استعمال هندسة القيمة كمحاولة لتعديل التكلفة المستهدفة للبطارية السائلة (55A) والبالغة 63000 دينار مع المحافظة على الوظائف الاساسية للبطارية وازالة الانشطة التي لا تصيف قيمة وتسبب في استهلاك الموارد وحدوث التكاليف غير المبررة.

وبالفعل تم تشكيل فريق لهندسة القيمة وكانت مهمته البحث عن مصادر الهدر والضياع في الموارد المستعملة في تصنيع البطارية السائلة وتسببها في ارتفاع تكلفتها المقدرة ، وبعد اعادة تصميم مكونات البطارية قام الفريق بالتخلص من تلف المواد الأولية المبينة كمياتها وتكاليفها وتعديل التكلفة المستهدفة للبطارية وكما يلي :

نوع المادة	الكمية المستعملة (كغم)	سعر الكغم (دينار)	التكلفة المستهدفة للمواد الاولية في ضوء هندسة القيمة بالدينار
كربونات الكالسيوم	0.953	25	24
لحم الاوران	0.417	85	35
ملح	0.298	12	4
تيتانيوم لتلمشبات	0.149	4880	727
قصدير لتلمشبات	0.013	1990	24
سبيكة زرنج	0.008	2585	21
C.M.C.	0.013	1400	18
رصاص نظي	0.434	750	326
كبريتات الباريوم	0.013	1500	20
فلدايك براون	0.014	450	6
بولي ايثيلين	0.005	1550	8
حامض الكبريتيك	0.543	265	144
P.V.C لتحوالز	0.552	515	284
بولي بروبيلين لتلمشبات	0.959	1850	1774
المجموع			3415

جدول (8)

التكلفة المستبعدة للمواد الأولية في ضوء هندسة القيمة

على ضوء معطيات الجدول اعلاه سوف تصبح التكلفة المستهدفة على اساس هندسة القيمة مساوية الى التكلفة المستهدفة المبدئية مطروحا منها تكاليف الضياعات في المواد الأولية المستعملة في تصنيع البطارية (55A) السائلة القياسية وكالاتي :-

- تم اعتماد نسبة تخفيض 4% للمواد والتكاليف الصناعية لامكانية تحقيقها في المستقبل القريب على ضوء تحديث المكنائن والالات .

نوع البطارية	ثقله وحدة المنتج من المواد الأولية من جدول 4	ثقله وحدة المنتج من المواد الأولية عند مستوى 80% وحدة المنتج	الانخفاض في ثقله
بطارية (55A)	36995	29276	7319

جدول (10)

الانخفاض في تكلفة المنتج من المواد الأولية للبطارية السائلة (55A) المبالغ بالدينار

والان سنقوم بتجميع التخفيضات المتحققة في تكلفة البطارية السائلة (55A) :

اجمالي التخفيض المتحقق في تكاليف انتاج البطارية الواحدة = التخفيض في التكاليف الصناعية + التخفيض في المواد الأولية = 13414 + 20733 = 27147 دينار

اما بالنسبة للتكاليف التسويقية والادارية فقد اتضح للباحث من خلال الدراسة الميدانية بان جميع هذه التكاليف تعد تكاليف ثابتة لا علاقة لها بحجم الانتاج وعليه ان زيادة حجم الانتاج سيساهم بتخفيض نصيب البطارية الواحدة من هذه التكاليف . وبما ان حجم الانتاج لمعمل بطاريات بابل هو 21252 بطارية وهو منخفض بنسبة كبيرة قياسا بالانتاج المخطط البالغ 179000 بطارية فاذا ما استطاعت الشركة الاخذ بمقترحات الباحث الواردة في تخفيض التكاليف الصناعية وتكلفة المواد الأولية واذا ما استطاعت الشركة القيام ببرامج الصيانة اللازمة فان هذا سيؤدي الى انخفاض التكاليف التسويقية والادارية الى الخمس والدخول الاتي يوضح ذلك .

2- تخفيض التكلفة المستهدفة للتكاليف الصناعية:
اذا ما اخذت الشركة بمقترحات الباحث فيما يخص تحديث المكنائن والالات وزيادة الانتاجية فلاكثر من وجبة انتاجية اضافة الى زج العاملين بدورات تدريبية خارج القطر لاساهمهم المهارة والخبرة وبالتالي قيامهم بتحسين العمليات الانتاجية فان ذلك سيؤدي الى زيادة نسب استغلال الطاقات الانتاجية ومن ثم زيادة حجم الانتاج واذا تم تنفيذ هذا المقترح فان التكلفة المستهدفة للتكاليف الصناعية ستتناقص بنسبة 4% وبنسبة 1% اكل فصل من السنة وهذا ما تم تأكيده من قبل السادة مسؤولي اقسام التخطيط والمتابعة والانتاج والدائرة الهندسية ومسؤول حسابات التكلفة وعليه فان هدف تكلفة كيزن السنوي بالنسبة للتكاليف الصناعية وعند مستوى انتاج 36% * من الطاقة المخططة سيكون كالاتي :

- تم الوصول الى نسبة 36% كالاتي: 21252 X 3 اصعاف = 63756 بطارية 179000 وهي الطاقة المخططة فسيكون الناتج 36% تقريبا.

نوع البطارية	ثقله وحدة المنتج من التكاليف الصناعية	نسبة تخفيض 4% بموجب ثقله كيزن	هدف ثقله كيزن للتكاليف الصناعية
البطارية السائلة (55A)	13414	537	12877

جدول (13)

هدف التخفيض بموجب تكلفة كيزن للتكاليف الصناعية (المبالغ بالدينار)

نوع البطارية	التكاليف قبل التخفيض من جدول 4	التكاليف بعد التخفيض من بمقدار الخمس	مقدار التخفيض
البطارية السائلة (55A)	5207	1041 (11)	4166

الانخفاض في نصيب البطارية الواحدة من التكاليف التسويقية والادارية (المبالغ بالدينار)

3- تخفيض التكلفة المستهدفة للتكاليف التسويقية والادارية:
اما بالنسبة لهذه التكاليف فهي الاخرى ممكن ان تنخفض بنسبة 4% اذا ما تم تنفيذ المقترحات السابقة ويجاد منافذ اخرى للتوزيع والدخول في اسواق جديدة وكالاتي :

نوع البطارية	التكاليف التسويقية والادارية لوحد المنتج	نسبة التخفيض 4% بموجب ثقله كيزن	هدف ثقله كيزن للتكاليف التسويقية والادارية
البطارية السائلة (55A)	1041	42	999

جدول (14)

هدف التخفيض بموجب تكلفة كيزن للتكاليف التسويقية والادارية (المبالغ بالدينار)

وبالتالي سيكون اجمالي التخفيض في التكلفة الكلية للبطارية = التخفيض المتحقق في تكاليف الانتاج + التخفيض في التكاليف التسويقية والادارية = 20733 + 4166 = 24899 دينار
والان سنحسب نسبة التخفيض المتحقق الى التخفيض المستهدف للبطارية السائلة (55A) وكالاتي :

مقدار التخفيض المستهدف في التكاليف الفعلية (من جدول 7) = 13412 دينار

اجمالي التخفيض في التكاليف الكلية

24899 دينار

نسبة التخفيض الى المستهدف = 24899 ÷ 13412 = 186%

تطبيق تقنية كيزن بدون منحة الراتب :

1- تخفيض التكلفة المستهدفة للمواد الأولية :

بيننا عند الحديث عن التكلفة المستهدفة ان على الشركة ان تأخذ بمقترحات الباحث فيما يتعلق بالمواد الأولية وتحديث المكنائن والالات بأخرى متطورة اضافة الى ضرورة تطوير اجراءات خزن ومناقلة المواد من المخازن الى الاقسام الانتاجية فان الامر سيخفف نسبة التلف في المواد الأولية ومن ثم فان هذه الاجراءات يمكن ان تخفف التكلفة المستهدفة للمواد الأولية بحدود (3-5)% وهذا ما تأكد من خلال مقابلات الباحث مع السادة مسؤولي المخازن والتخطيط والمتابعة وادارة الجودة والتفتيش الهندسي وعليه فان هدف تكلفة كايبن بالنسبة للمواد الأولية كالاتي اذا ما اعتمدنا نسبة تخفيض 4% من المواد * وبنسبة 1% لكل فصل من السنة وعليه سيكون التخفيض السنوي كالاتي :

نوع البطارية	التكاليف الفعلية	التكاليف المستهدفة (2)	التكاليف المتوقعة	هدف كيزن	نسبة تخفيض 4% بموجب ثقله كيزن	نسبة تخفيض 4% بموجب ثقله كيزن	نسبة هدف ثقله كيزن من التكاليف المستهدفة %
البطارية السائلة (55A)	70685	57273	24899	1750	23149	33	40

جدول (15)

مقارنة بين التكاليف الفعلية والتكاليف المستهدفة وهدف تكلفة كيزن لوحد المنتج (المبالغ بالدينار)

مما تقدم نجد ان التخفيضات سواء في التكلفة المستهدفة او تكلفة كيزن يمكن ان تتحقق اذا ما اعتمدت الشركة على المقترحات الواردة انفا وبالتالي فان الشركة ستكون مريحة ويمكن ان تتنافس منتجاتها مع المنتجات المنافسة المستوردة والدليل على ذلك يمكن تقديمه في الجدول 16 .

نوع البطارية	ثقله وحدة المنتج من المواد الأولية	نسبة التخفيض 4% بموجب ثقله كيزن	هدف ثقله كيزن للمواد الأولية
البطارية السائلة (55A)	29276	1171	28105

جدول (12)

هدف التخفيض بموجب تكلفة كيزن للمواد الأولية (المبالغ بالدينار)

1. ان الشركات الصناعية العراقية بحاجة ملحة الى تركيز استراتيجيتها نحو تقديم منتجات تلبى حاجات وتوقعات الزبائن من حيث الجودة والسعر والتسليم في الوقت المحدد.
2. السعي المستمر نحو تخفيض تكاليف انتاج وتسويق البطاريات السائلة من خلال البحث في مجالات جوهرية لتحقيق هذا التخفيض وخلق مرونة سعرية لزيادة ايرادات المبيعات.
3. اعتماد الدولة سياسات واضحة ومتوازنة في مجال التبادل التجاري مع الدول المصدرة للعراق.
4. ترشيد اوجه الانفاق نحو افضل الاستعمالات في الموارد وتحسين الجودة والانتاجية باستخدام التقنيات المناسبة لادارة التكلفة الاستراتيجية.
5. لكي تتجاوز الشركة اسباب ازمتها الانتاجية والتسويقية وتحقق التميز على منافسيها ينبغي لها ان تحدد اهداف التخطيط الاستراتيجي بوضوح والافضل اختيار خيار استراتيجية التكلفة المركزية في ظل الظروف الحالية.
6. ضرورة الاهتمام بتطبيق تقنية التكاليف المستهدفة بشكل متزامن من تقنية تكلفة كايزن لاحداث التكامل الاستراتيجي الهادف الى تحسين جودة المنتج وتخفيض تكاليفه الكلية وزيادة الارباح.
7. الاهتمام بدراسات البحث والتطوير لتحليل معلومات التغذية الراجعة عن سلوك الزبائن والمنافسين.
8. يتطلب التطبيق الناجح لادارة التكلفة الاستراتيجية ومنها تقنية التكلفة المستهدفة وتكلفة كيزن وجود ثقافة منظمة تؤمن بهذا التطبيق ودعم التزام الادارة العليا.
9. العمل على تنوع الانتاج مع التركيز على البطاريات ذات العائد التصديري الاكبر نظرا لتناسبها مع امكانات الشركة.

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نوع البطارية (55A)	التكلفة الفعلية		التكلفة المستهدفة		تكلفة كيزن	
	سعر البيع	التكلفة (خسارة)	سعر البيع	التكلفة (خسارة)	سعر البيع	التكلفة (خسارة)
71500	70685	815	63000	57273	5727	39851
23149	23149	0	63000	57273	5727	39851

جدول (16)

صافي الربح او الخسارة المتوقع من تطبيق تقنيتي التكلفة المستهدفة وتكلفة كيزن (المبالغ بالدينار)

يتضح من الجدول اعلاه ان صافي الربح الفعلي هو 815 دينار للبطارية ولكنه ارتفع عند تطبيق التكلفة المستهدفة الى 5727 دينار اي بزيادة قدرها 4912 دينار وعند تطبيق تكلفة كيزن ارتفع صافي الربح ليصل الى 39851 دينار وبزيادة عن التكلفة الفعلية بلغت 39036 دينار وكذلك بزيادة عن التكلفة المستهدفة بلغت 34124 دينار وهذا دليل على ان تقنيتي التكلفة المستهدفة وتكلفة كيزن ستحولان الشركة الى شركة تتنافس مع باقي الشركات نتيجة للتخفيضات الكبيرة وهذا يثبت صحة فرضية البحث .

الفصل الرابع: الاستنتاجات والتوصيات

البحث الاول : الاستنتاجات

يعرض هذا المبحث اهم الاستنتاجات التي تم التوصل اليها وكالاتي:

1. ان الشركات الصناعية العراقية (ومنها الشركة المبحوثة) العاملة في ظل بيئة صناعية تقليدية قد جعلها عرضة لمخاطر وتحديات صعبة ومعقدة تهدد وجودها واستمرار نشاطها في السوق .
2. التوقعات المتكررة في عمليات الانتاج جراء النقص الحاد في تجهيز مستلزمات الانتاج وخاصة المواد الداخلة في الانتاج فضلا عن عدم الاستغلال الامثل للطاقات الانتاجية.
3. الارتفاع الكبير في تكاليف العمل.
4. التقادم الزمني والتكنولوجي الذي اصاب وسائل الانتاج في معمل بابل/1 مع الارتفاع المتزايد في تكاليف الصيانة والاندثارات.
5. ان الاساليب والاجراءات المتبعة في أنشطة الشركة ومنها محاسبة التكاليف لزالمت تقليدية ولم تحقق الاستفادة لمتطلبات المتغيرات الاقتصادية والسياسية والاجتماعية الجديدة التي حصلت في العراق بعد عام 2003.
6. انخفاض تنافسية اسعار المنتجات المحلية مقارنة باسعار المنتجات المستوردة على الرغم من ان الشركة تتبع سياسة خاطئة لبيع منتجاتها من البطارية السائلة باسعار قريبة عن تكلفتها الكلية للمحافظة على وجودها في السوق المحلية.
7. عدم وضوح التوجه الاستراتيجي للشركة بسبب عدم وجود فهم واضح لنقاط القوة والضعف في البيئة الداخلية للشركة وعدم وجود امكانات يتوقف استثمارها في استثمار الفرص المتاحة وضعف الاهتمام بالتخطيط الاستراتيجي لمواجهة تهديدات قوى منافسة في البيئة الخارجية.
8. انخفاض كبير في مستويات الانتاج الفعلي عن مستويات الطاقات المخططة السنوية خلال المدة من 2004 لغاية نهاية 2015 مع تجاوز نسب المعيب الفعلي عن المعيب المسموح بها خلال العملية الانتاجية.

المبحث الثاني : التوصيات

على ضوء ما توصلت اليه الدراسة في القسمين النظري والعملية من استنتاجات يمكن وضع توليفة مقابلة لها من التوصيات التي يمكن الاستفادة منها في تحسين المركز التنافسي للشركة.

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ISSN: 2995-0422 (Online)