

بسم الله الرحمن الرحيم



دراسة وتقييم أنظمة محاسبة التكاليف في

الشركات الصناعية في قطاع غزة

" "

قدم هذا البحث استكمالاً لمتطلبات الحصول على درجة الماجستير في المحاسبة والتمويل

-

2008 - 1429

بِسْمِ اللّٰهِ الرَّحْمٰنِ الرَّحِیْمِ

{ رَبِّ أَوْزِعْنِي أَنْ أَشْكُرَ نِعْمَتَكَ الَّتِي أَنْعَمْتَ عَلَيَّ وَعَلَىٰ وَالِدَيَّ
وَأَنْ أَعْمَلَ صَالِحًا تَرْضَاهُ وَأَصْلِحْ لِي فِي ذُرِّيَّتِي إِنِّي تُبْتُ إِلَيْكَ
وَإِنِّي مِنَ الْمُسْلِمِينَ }

(سورة الأحقاف: آية 15)

ملخص الدراسة

.%80

(40)

(50)

Abstract

This study aimed at identifying the reality of cost accounting systems in industrial firms in the Gaza Strip to evaluate these systems and their development. It also aims at identifying the role accounting cost data play in stating the cost. In addition, it tries to see to what extent firms depend on the outcomes of cost system in taking decision.

In order to achieve the study objectives, researcher adopted the analytical descriptive approach. He depended on the questionnaire that was distributed to 50 industrial firms to fill out and 40 (%80) of them were retrieved.

The objectives showed the importance of cost accounting system for industrial firms in the Gaza Strip, where cost data plays a huge role in assisting the management to take appropriate decisions. Most companies, the study finds out, use a computerised cost system whose major goal is to price products and measure production cost in order to apply the costs system. The study showed that costs systems in these companies need to be developed and improved to adapt with the modern changes taking place in a modern industrial environment.

Based on the results above, the researcher advises that the companies take much care to accounting cost system through constant improvement and development of the systems and their criteria, principles, and theories. The human resources working in this field also need to be equipped with new skills allowing them to catch up with the rapid changes in the field .

Finally, the cost input need to be applied based on the activity in indirect industrial costs.

الإهداء

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شكر وتقدير

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فهرس المحتويات

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17		2.1.1
17		2.1.2
18		2.1.3
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22		2.2.1
22		2.2.2
23		2.2.3
25		2.2.4
25	2.2.4.1	
26	2.2.4.2	
26	2.2.4.3	
27	2.2.4.4	
29	2.2.4.5	
30	2.2.4.6	
30	2.2.4.7	

31	2.2.4.8	
32		
33		2.3.1
34		2.3.2
37		2.3.3
45		2.3.4
47	2.3.4.1	
49		2.3.5
49	2.3.5.1	
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53		2.3.6
56		
57		2.4.1
58		2.4.2
58		2.4.3
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63		2.4.5
67		2.4.6
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69	2-4-6-2	
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71		2.5.1
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93		3.1.6
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97		3.2.1
97		3.2.2
97		3.2.3
101		3.2.4
101	3.2.4.1	
106	3.2.4.2	
107	3.2.4.3	
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115	:	
118	:	
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130		3.2.9
133		3.2.10
137		
148		

قائمة الجداول

52		1
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106) (11
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107	()	13
108	()	14
109	(1-Sample Kolmogorov-Smirnov)	15
110		16
110		17
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114	()	22
114		23
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122		29
122	(ABC)	30
123		31
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129		34

قائمة الأشكال التوضيحية

24		1
63		2
64		3

الفصل الأول

"الإطار العام للدراسة"

1-1

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(2002 211) .

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1-2 مشكلة الدراسة

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1-3 أهمية الدراسة

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1-4 أهداف الدراسة

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1-5 فرضيات الدراسة

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1-6 محددات الدراسة

1-7 منهجية الدراسة

1-8 وسائل جمع البيانات

-1 ()

-2 :

1-9 الأساليب المستخدمة في تحليل البيانات

(spss).

1-10 مجتمع وعينة الدراسة

(50)

1-11 الدراسات السابقة

:(1986)

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35

%83

%17

:Ramadan and Al-Basteki (1998)

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43

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33 %53.5

%42

%4.7

Ramadan and Al-Basteki

%56

%11.6

%58

:(2002)

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%56.4

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%74.2

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:(2003)

-4

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1-12

الفصل الثاني

"مدخل لنظم محاسبة التكاليف"

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المبحث الأول

" مفهوم وأهداف نظام محاسبة التكاليف "

2.1.1

2.1.2

2.1.3

2.1.1 مقدمة:

2.1.2 مفهوم محاسبة التكاليف

(2002 10) .

(2005 9) .

(2002 15) .

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(1999 9) "

(1999 7) "

2.1.3 أهداف نظام محاسبة التكاليف:

(2002 11) :

.1 :

(1)

.2 :

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2002)

(36

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(2005 10) .

المبحث الثاني

"أسس تبويب عناصر التكاليف"

2.2.1

2.2.2

2.2.3

2.2.4

2.2.1 مقدمة.

2.2.2 مفهوم تبويب عناصر التكاليف

() (1999 35):

(1) (AAA)

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() 2005 .(22

()

2.2.3 مفاهيم التكلفة، الأصل، الخسارة، والمصروف:

-1 :

() 1997 .(36

() 2003 (27

-2 :

() 2005 (34

American Accounting Association (1)

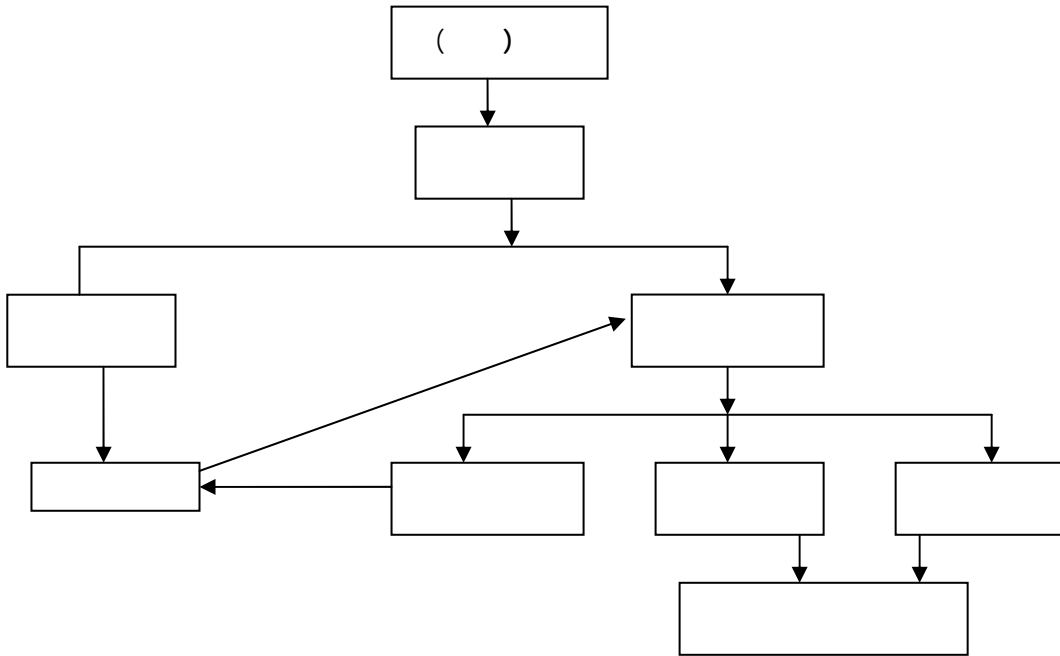
() 1999 32.

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() 2005 34 .

(1)



() 2003 35 :

2.2.4 أسس تبويب عناصر التكاليف:

2.2.4.1 :

(2007 24)

.1 :

.2 :

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(2004 67)

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2.2.4.2

(2005 36)

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2.2.4.3

(2004 68)

(2004 68) .

(1992 127) .

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2.2.4.4

(2005 47) .

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(2004 69) .

-2 :

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(2007 31) .

(2004 69) .

Clemens

(Clemens,1991,p.44).

(2006 29):

2.2.4.5

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(Drury,2002,p.672).

(2004 76).

(2003 47) :

2.2.4.6

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: 2.2.4.7

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(1985 49) .

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.(Garrison & other,2006,p.39)

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2.2.4.8

(2003 210) .

(1999 55) .

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(48 2003

(59 2005) .

المبحث الثالث

"تصميم نظام محاسبة التكاليف"

2.3.1

2.3.2

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2.3.1 مقدمة

(2005 447)

2.3.2 قواعد وضع نظام التكاليف.

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(1992 279)

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(2002 22)

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(287 2005)

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(1992 282)

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(2002 25)

2.3.3 مقومات نظام التكاليف:

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(1992 294) .

(2006 14) .

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(2007 267) :

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(2002 40)

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(2005 165) .

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(1999 305) .

(Drury,1999,p.60)

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(1980 113) .

(2004 75) .

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(2005 276):

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(2002 42):

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2.3.4 تصميم نظام التكاليف:

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2.3.5 نظم محاسبة التكاليف:

2.3.5.1 :

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(2005 101) .

(Garrison, 1988,p.117)

() 1999 .(153

() 2006 :16

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2.3.5.2

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p .589)

.(Horngren 2003

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2005)

.(125

:(Garrison, 1988, p.p 117-118)

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(Garrison, 1988 p.p 117-118) :

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			6.

(Garrison, 1988 p.p 117-118) :

2.3.6

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(2004 89) :

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(2004 78)

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(2007 138)

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المبحث الرابع

"دور نظام محاسبة التكاليف في اتخاذ القرارات"

2.4.1

2.4.2

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2.4.5

2.4.6

2.4.1 مقدمة:

(2000 99) .

(1997 87) .

2.4.2 عملية اتخاذ القرار

(2004 16) .

(2007 37) .

(2006 19) .

2.4.3 أنواع القرارات الإدارية

(2006 21) .

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(46 2007) :

2.4.4 مراحل اتخاذ القرار:

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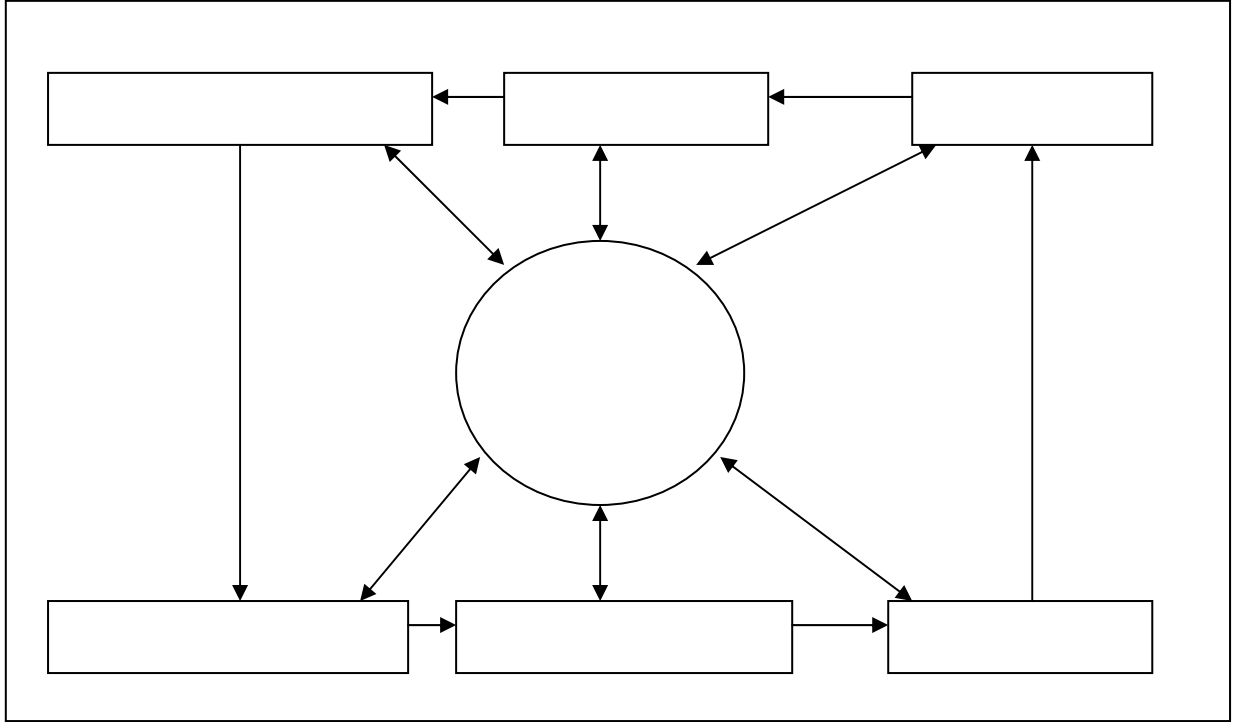
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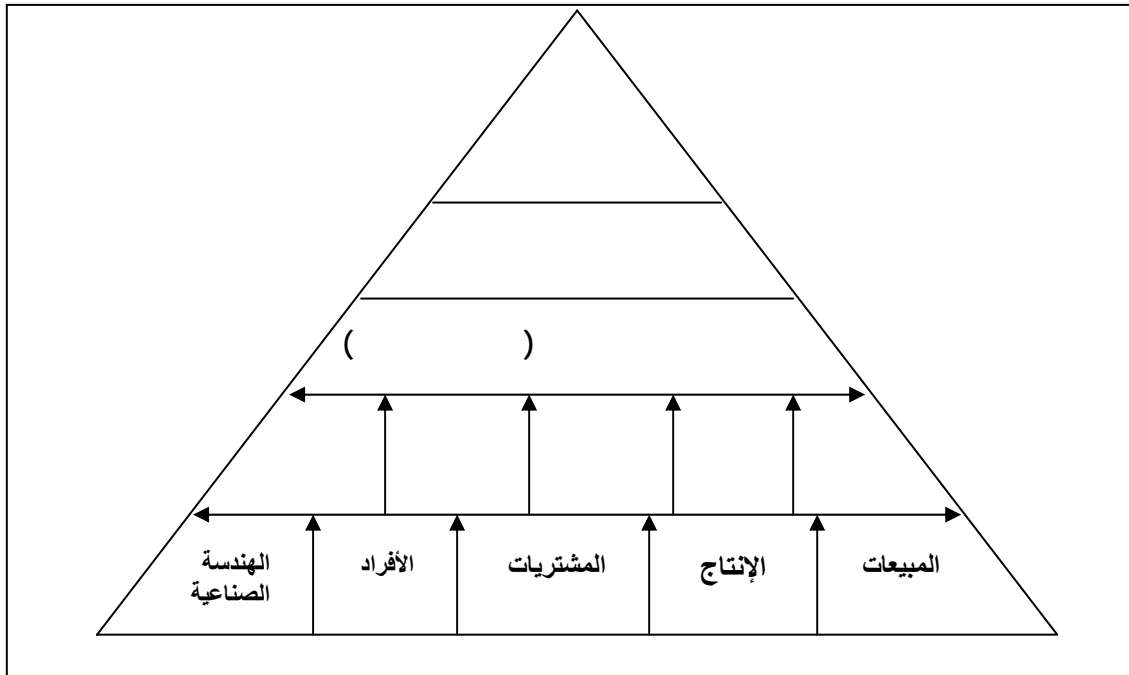


(18 2005) :

2.4.5 المعلومات الحاسوبية في الشركات الصناعية

(Arnold and turley,1996,p.22)

(3)



(24 2006) :

(2006 23):

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(2000 76)

2.4.6 خصائص المعلومات التكاليفية

. (English, 2001,p.530)

.(26 2006)

1980 (2) ¹ FASB

FASB (182 2003)

.(69 1999)

¹ مجلس معايير المحاسبة المالية

2-4-6-1

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: (195-192 2003)

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:(40 2000)

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2-4-6-2

(1999 27)

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المبحث الخامس

"دور نظام محاسبة التكاليف في الرقابة على عناصر التكاليف"

2.5.1

2.5.2

2.5.3

2.5.4

2.5.1 مقدمة:

(2001 11)

2.5.2 أهداف الرقابة على عناصر التكاليف (2002 103)

.1

.2

.3

2.5.3 إجراءات الرقابة على عناصر التكاليف

2.5.3.1 :

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(2002 104) :

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2.5.3.2

Automation

(2002 254) .

(2004 99) .

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2.5.3.3

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(292 2005)

(Chadwick,2000,p.30)

:(141 1992)

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(202 2002) .

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(2000 107) .

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(1993 121) .

(2007)

(209)

"

(1992 595) .

%40

(2005 41) .

2.5.4 مدخل تحديد التكلفة على أساس النشاط (ABC)

(2004 80) .

"Cooper and Kaplan"

Cooper and)

.(Kaplan, 1988,p.93

.(465 1997)

()

.(Needy and Bidanda,2000,p.31)

(Mitchell, 1996, p.51)

(Ellis-Newman, 2003, p.334)

الفصل الثالث

"واقع القطاع الصناعي والدراسة الميدانية"

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المبحث الأول

"واقع القطاع الصناعي في فلسطين"

3.1.1

3.1.2

3.1.3

3.1.4

3.1.5

3.1.6

3.1.1 مقدمة:

(2006 3)

(2006 2)

3.1.2 أهداف التصنيع في فلسطين:

(2006 17) .

(www.met.gov.ps, 20/8/2007):

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3.1.3 مميزات الاقتصاد الفلسطيني

(2006 5)

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%42

-2 :

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3.1.4 أهم تصنيفات القطاع الصناعي في الأراضي الفلسطينية:

(2006 53)

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International sectors industrial classification -²

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0	0	4	1	4	1	
8	2	1,497	202	1,505	204	
2,937	496	7,792	1,749	10,729	2,245	
0	0	222	20	222	20	
215	45	1,299	208	1,514	253	
4,891	535	4,884	755	9,775	1,290	
211	35	1,675	278	1,886	313	
753	279	769	273	1,522	552	
107	10	410	34	517	44	
264	68	792	190	1,056	258	
49	3	17	1	66	4	
285	35	1,821	127	2,106	162	
461	63	696	77	1,157	140	()
2,460	505	7,775	1,350	10,235	1,855	
37	7	109	18	146	25	
2,149	851	4,841	2,360	6,990	3,211	

335	107	310	91	645	198	
162	19	114	28	276	47	
10	7	21	2	31	9	
21	5	72	42	93	47	
65	13	1	1	66	14	
0	0	4,081	1,658	4,081	1,658	
4	2	45	10	49	12	
1,935	552	778	20	2,713	572	
1,051	10	423	138	1,474	148	
613	330	2,903	257	3,516	587	
19023	3979	43351	9890	62374	13869	

2004

2007

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- 2006/12/31

2007

%30.1

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(4)

2007

314506	138728	119745	19181	
216654	95318	83582	11738	
97852	43410	35965	7445	

2008

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3.1.5 معوقات القطاع الصناعي:

3.1.5.1

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(www.pinc.gov.ps)

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2006

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13716186	173		-1
1784952	5		-2
4564785	22		-3
1252103	33		-4
5564125	81		-5
7431537	118		-6
34313688	432		

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2007

www.pinc.gov.ps/arabic/industry/factorys9.html

2007

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% 20

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2900

10%

210000

(2007/7/7 www.miftah.org)

المبحث الثاني

"الإطار العملي والدراسة الميدانية"

3.2.1

3.2.2

3.2.3

3.2.4

3.2.5

3.2.6

3.2.7

3.2.8

3.2.9

3.2.10

3.2.1 مقدمة:

3.2.2 منهجية الدراسة

(Questionnaire)

SPSS

.(Statistical Package for Social Science)

3.2.3 مجتمع الدراسة وعينتها

50

%80

40

:

%70.0

%27.5 (1)

%2.5

(1)

27.5	11	
70.0	28	
2.5	1	
0.0	0	
100.0	40	

%45.0 (2)

%2.5

%2.5

%25.0

%25.0

(2)

45	18	
0.0	0	
0.0	0	
2.5	1	
2.5	1	
25.0	10	
25	10	
100.0	40	

-

:

(3) %12.5

5

%

40.0

%

17.5

%

87.5

(3)

12.5	5	5
40.0	16	10 5
30.0	12	15 10
17.5	7	15
100.0	40	

-

:

(4) %85

(4)

		:
15.0	6	-
52.5	21	2
22.5	9	3 2
10.0	4	3
100.0	40	

: -
%17.5 (5)
%5.0 %77.5

(5)

17.5	7	
77.5	31	
5.0	2	
0.0	0	
100.0	40	

: -
9-5 %10.0 (6)
%20.0 25-10 %60.0
40 %10.0 40-26
25 %70

(6)

10.0	4	9-5
60.0	24	25 - 10
20.0	8	40-26
10.0	4	40
100.0	40	

3.2.4 صدق وثبات الاستبانة:

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3.2.4.1

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(1)

(6)

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(2)

40

) -1
:(
) (7)
(
r (0.05)
0.396 23 0.05 r
(7)
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0.039	0.424		-1
0.003	0.574		-2
0.029	0.436		-3
0.000	0.734		-4
0.019	0.475		-5
0.002	0.632		-6
0.000	0.676		-7
0.000	0.695		-8

0.396 23 0.05 r

) -2
:(
) (8)
(
(0.05)

23

0.05

r

r

0.396

(8)

)

(

0.028	0.439		-1
0.030	0.444		-2
0.002	0.589		-3
0.030	0.435		-4
0.004	0.563		-5
0.006	0.532		-6
0.000	0.716		-7
0.000	0.684		-8
0.032	0.429		-9

0.396

23

0.05

r

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(9)

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r

(0.05)

0.396

23

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r

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0.001	0.613		-1
0.001	0.609		-2
0.000	0.672		-3
0.000	0.781		-4
0.003	0.566		-5
0.005	0.539		-6
0.004	0.552		-7

0.396

23

0.05

r

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r

(0.05)

23

0.05

r

0.396

(10)

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0.020	0.462		-1
0.000	0.805		-2
0.044	0.405		-3
0.008	0.517		-4
0.008	0.518		-5
0.000	0.764		-6
0.004	0.557		-7
0.029	0.438		-8
0.007	0.526		-9
0.029	0.436		-10

0.396 23 0.05 r .

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r (0.05)

23

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0.043	0.408		-1
0.009	0.510		-2
0.041	0.411		-3
0.006	0.533		-4
0.002	0.582		-5
0.001	0.631		-6
0.035	0.424		-7
0.030	0.435		-8
0.016	0.477		-9

0.396 23 0.05 r

: 3.2.4.2

(12)

.(0.05)

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0.009	0.509		
0.000	0.754		
0.000	0.803	/	
0.000	0.843		
0.000	0.811		

0.369 23 0.05 r

_____ : **3.2.4.3**

_____ : -1

(Spearman-Brown Coefficient)

:

(13)
$$\frac{r^2}{r+1} =$$

(13)

()

0.000	0.838	0.722		
0.000	0.856	0.749		
0.000	0.866	0.765	/	
0.000	0.756	0.609		
0.000	0.820	0.695		

0.396

23

0.05

r

: -2

(14)

(14)

()

0.895	8		
0.829	9		
0.920	7		
0.779	10		
0.899	9		

: 3.2.5

SPSS

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(Sample K-S

One sample t test -5

3.2.6 اختبار التوزيع الطبيعي (اختبار كولجروف- سمرنوف (1- Sample K-s))

(15)

(1-Sample Kolmogorov-Smirnov)

	Z			
0.641	0.742	8		
0.822	0.630	9		
0.458	0.855	7	/	
0.444	0.864	10		
0.451	0.859	9		
0.436	0.870	43		

(15)

(sig. > 0.05) 0.05

3.2.7 تحليل فقرات الدراسة:

:

:

(16)

%2.5

%97.5

(16)

52.5	21	
45.0	18	
2.5	1	
0.0	0	
100.0	40	

:
%10.0 (17)

(17)

10.0	4	
67.5	27	()
22.5	9	
100.0	40	

(18)

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- 5

(18)

2	
5	
4	
3	
1	

(19)

%45

(19)

25	10	
55	22	
12.5	5	()
5	2	
2.5	1	
100.0	40	

:

(20)

(20)

67.5	27	
20.0	8	
7.5	3	
5.0	2	
100.0	40	

:()

%42.5 (21)

%55

(21)

()

		()
42.5	17	
17.5	7	
37.5	15	
2.5	1	
100.0	40	

:()

-

10.0 (22)

:

%47.5 -1

%17.5 -2

(22)

()

		()
17.5	7	
17.5	7	
47.5	19	
15.0	6	
2.5	1	
100.0	40	

:

%67.5 (23)

(23)

22.5	9	
45.0	18	
2.5	1	
2.5	1	
5.0	2	
22.5	9	
100.0	40	

:

(24)

(24)

65	26	
25	10	
22.5	9	
47.5	19	

3.2.8

(One Sample T test)

T

t

t

% 60

0.05

" t

t

% 60

0.05

0.05

:

(25)

t

t

0.05

t

%60

%86.2

%84.5

%82.7

"

"

%82.6

%82.5

%81.5

%80.0

%.74.4

4.1

t " %60 "

% 81.7

2.02

t

16.63

0.05

0.000

(25)

()

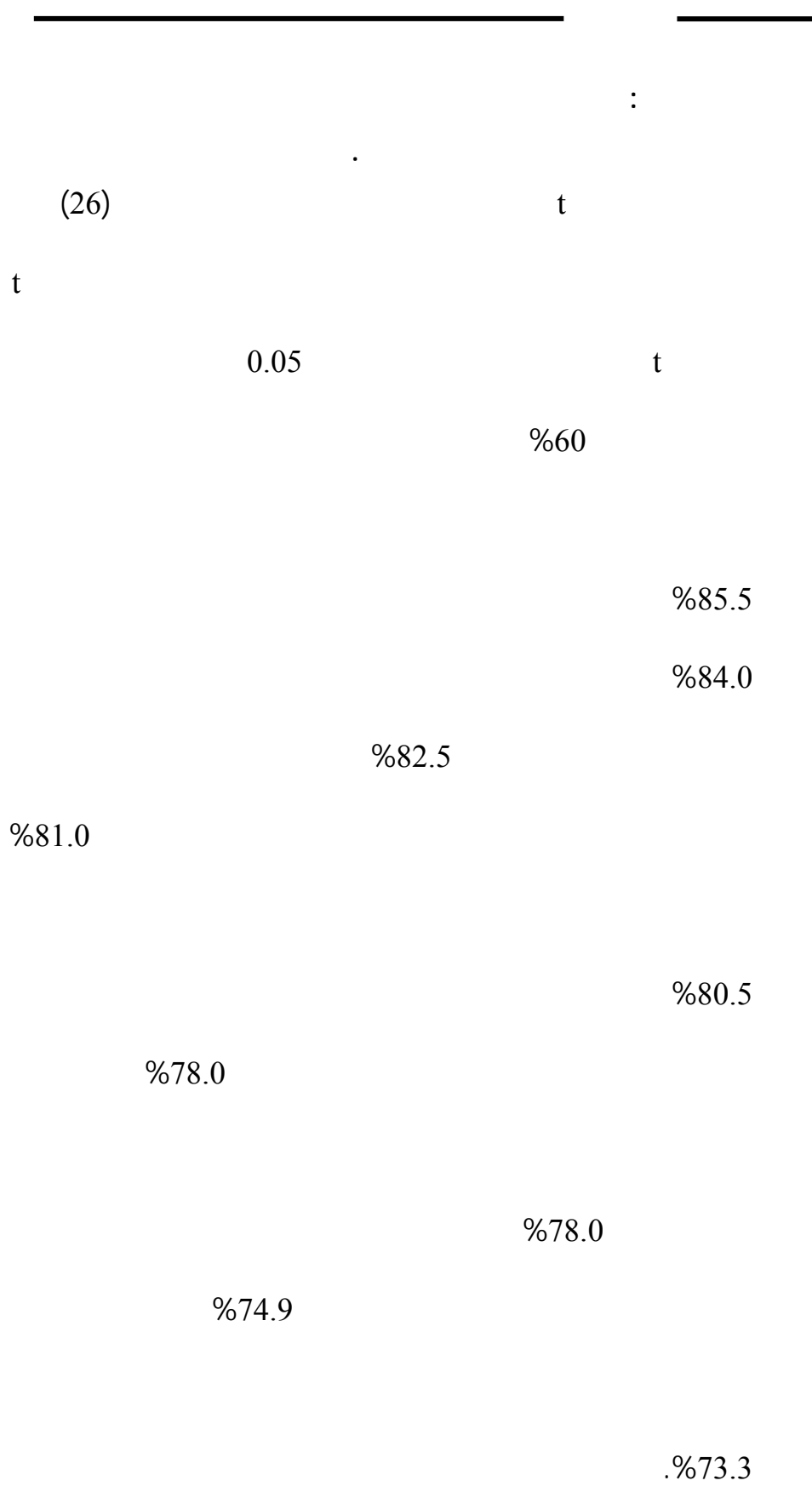
	t									
0.00	15.68	86.2	4.3	0.0	0.0	2.6	64.1	33.3		-1
0.00	9.84	82.5	4.1	0.0	2.5	12.5	55.0	30.0		-2
0.00	11.74	84.5	4.2	0.0	0.0	12.5	52.5	35.0		-3
0.00	9.37	80.0	4.0	0.0	0.0	21.1	57.9	21.1		-4
0.00	11.46	82.6	4.1	0.0	0.0	12.8	61.5	25.6		-5
0.00	8.07	82.7	4.1	0.0	2.7	13.5	48.6	35.1		-6
0.00	7.42	81.5	4.1	0.0	7.5	15.0	40.0	37.5		-7
0.00	5.91	74.4	3.7	0.0	7.7	23.1	59.0	10.3		-8
0.00	16.63	81.7	4.1							

2.02

0.05

"39"

t



4.0

t " %60 " %79.8

2.02 t 15.61

0.05 0.000

. $\alpha = 0.05$

(26)

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	t									
0.00	12.49	84.0	4.2	0.0	0.0	10.0	60.0	30.0		-1
0.00	7.85	81.0	4.1	0.0	2.5	17.5	50.0	30.0		-2
0.00	10.28	85.5	4.3	0.0	2.5	5.0	52.5	40.0		-3
0.00	7.65	78.0	3.9	0.0	0.0	32.5	45.0	22.5		-4
0.00	5.28	74.9	3.7	0.0	5.1	38.5	33.3	23.1		-5
0.00	8.84	80.5	4.0	0.0	2.5	17.5	55.0	25.0		-6
0.00	9.39	82.5	4.1	0.0	2.5	15.0	50.0	32.5		-7
0.00	5.51	78.0	3.9	5.0	5.0	12.5	50.0	27.5		-8
0.00	4.13	73.3	3.7	2.6	7.7	33.3	33.3	23.1		-9
0.00	15.61	79.8	4.0							

2.02 0.05 "39" t

: :
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(27)

%37.5

%27.5

.%27.5

(27)

0.00	0	
7.5	3	
27.5	11	
37.5	15	
27.5	11	
100	40	

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%35 (28)

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(28)

35	14	
65	26	
100.0	40	

-3

%17.5 (29)

%82.5

(29)

17.5	7	
82.5	33	
100.0	40	

(ABC)

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(30)

(2007)

(30)

(ABC)

		(ABC)
7.5	3	
92.5	37	
100.0	40	

%87.5 (31)

%12.5

(31)

87.5	35	
12.5	5	
100.0	40	

:

(32)

t

t

0.05

t

%60 "

%89.5

%89.0

%87.0

%86.5

%85.5

"

%76.9

. %73.5 "

4.2

t " %60 "

2.02

%84.1

t

13.93

0.05

0.000

(32)

()

	t									
0.00	10.51	86.5	4.3	0.0	5.0	5.0	42.5	47.5		-1
0.00	10.74	85.5	4.3	0.0	5.0	2.5	52.5	40.0		-2
0.00	10.64	87.0	4.4	0.0	5.0	5.0	40.0	50.0		-3
0.00	10.84	89.0	4.5	0.0	2.5	2.5	37.5	57.5		-4
0.00	3.98	73.5	3.7	5.0	10.0	17.5	47.5	20.0		-5
0.00	14.58	89.5	4.5	0.0	2.5	0.0	45.0	52.5		-6
0.00	7.10	76.9	3.8	0.0	2.6	28.2	51.3	17.9		-7
0.00	13.93	84.1	4.2							

2.02

0.05

"39"

t

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(33)

t

t

	0.05	t	
		" %60 "	
			%84.5
	%84.0		
"			%84.0
	%84.0		
			%82.5
	%77.5	"	
%73.5			
%73.0			
	%71.0	"	
.%61.0	"		
3.9			
t	" %60 "		%77.5
	2.02	t	11.77
		0.05	0.000

(33)

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	t									
0.00	9.60	84.0	4.2	0.0	2.5	7.5	55.0	35.0	1	
0.00	4.11	71.0	3.6	0.0	7.5	45.0	32.5	15.0	2	
0.00	10.3 7	82.5	4.1	0.0	2.5	10.0	60.0	27.5	3	
0.00	7.75	84.5	4.2	2.5	5.0	10.0	32.5	50.0	4	
0.00	4.93	73.0	3.7	0.0	15.0	12.5	65.0	7.5	5	
0.00	8.08	84.0	4.2	2.5	5.0	5.0	45.0	42.5	6	
0.00	4.97	73.5	3.7	2.5	5.0	27.5	52.5	12.5	7	
0.00	0.30	61.0	3.1	10.0	15.0	42.5	25.0	7.5	8	
0.00	11.7 0	84.0	4.2	0.0	0.0	12.5	55.0	32.5	9	
0.00	5.73	77.5	3.9	2.5	7.5	15.0	50.0	25.0	10	
0.00	11.7 7	77.5	3.9							

2.02

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%92.0

%87.5

%85.0

%77.0

%75.5

%75.0

%73.0

%.71.5

4.1

t " %60 "

2.02

%81.1

t 17.49

0.05 0.000

(34)

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	t									
0.00	5.59	73.0	3.7	0.0	5.0	35.0	50.0	10.0		-1
0.00	13.44	85.0	4.3	0.0	0.0	7.5	60.0	32.5		-2
0.00	18.01	93.0	4.7	0.0	0.0	5.0	25.0	70.0		-3
0.00	15.06	92.0	4.6	0.0	2.5	2.5	27.5	67.5		-4
0.00	10.78	87.5	4.4	0.0	5.0	5.0	37.5	52.5		-5
0.00	4.84	75.0	3.8	5.0	5.0	17.5	55.0	17.5		-6
0.00	6.68	75.5	3.8	0.0	0.0	40.0	42.5	17.5		-7
0.00	7.68	77.0	3.9	0.0	0.0	32.5	50.0	17.5		-8
0.00	5.11	71.5	3.6	0.0	5.0	40.0	47.5	7.5		-9
0.00	17.49	81.1	4.1							

2.02

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النتائج والتوصيات

3.2.9 النتائج:

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3.2.10 التوصيات:

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قائمة المراجع

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:() :

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الملاحق

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شاكرين لكم حُسن تعاونكم معنا،،،