

محاسبة المسؤولية ودورها في تقييم الأداء في معاهد هيئة التعليم التقني

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Abstract:

The research aims to identify the responsibility accounting and the role can be played in the evaluation of the performance efficiency of the different administrative levels, which helps to guide the management decisions towards the treatment of deviations. the research was based on the premise that concludes "the use of responsibility accounting system leads to the performance evaluation in Institutes of Technical Education Commission", where the commission includes (44) foundation from which there are (27) technical institutes in various managerial, technological and medical competencies. And its ability to achieve the strategic objectives and their suitability as a fundamental means to achieve the desired objectives, which aims to provide management with feedback information about the effectiveness of the departments (responsibility centers), it was reached to a set of findings and recommendation compared with the system used in the institutes of commission (governmental accounting). Its most important is the good structure, an effective system of periodic reports (performance reports and control reports) and the existence of a good incentive system.

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(Johnson,2003,:16)

("ZBBs" Zero base budget system)

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(Linear Programming)

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Responsibility

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(Rowe,2008,:16)

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" (ERNST&YOUNG)

.(ERNST,2003)"

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.(Gundyk,1995,:30)."

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.(Wasserman,1977,:23) -

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Total Quality ManagementCost -

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.(Dalton,2008,:63)." -

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.(Kallunki,2008,:63)." -

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:(Banker,2008,:5)." -

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(Sharma,2009,,: 51)

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(Nooryan,2009,)."

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