

## **The Impact of Transformation to Social-Market Economy on the Development of the Tools of Management Accounting in Syria**

*"An Analytical Study of Syrian General Industrial Sector"*

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### **Abstract**

*The nature of the problem lies in studying the extent of convenience between the management accounting tools used in the companies of the general Industrial sector and the manufacturing systems in these companies and how these tools could meet the new strategies of the Syrian general industrial sector. The study aims at examining the reality of the management accounting tools used in the companies of the Syrian general industrial sector and to show the influence of transition to the social economy market in Syria on the practices of management accounting. Then show the reasons that prevent the use some of modern management accounting tools. To achieve the final goal of the research, a field study has been executed on a sample of the companies of the Syrian general industrial sector by using questionnaire. These data have been tested by using a set of statistical methods to verify if the research hypotheses are true or false. The study shows that the used management accounting tools are not sufficient to be in harmony with the environment of modern businesses. The results indicate that the companies of the general sector concentrate on using actual cost. They also tend to operate the activity based costing system as a real alternative to solve the problem of allocating the indirect manufacturing costs. However the study indicates the reasons which detain the use of some management accounting tools instead of others.*

**Key words:** Managerial accounting, activity based costing, balanced score card, benchmarking, break even analysis.

### **Introduction**

The organizations of modern business face continuous challenges, Due to the changes witnessed in the environment of modern business and the necessity to raise quality standards, to increase elasticity and innovation, to shorten production time, to respond to customer's orders and to reduce the inventory levels. All these reasons imposed on those organizations an unavoidable intendancy to develop their administrative tools in order to meet the changes and be able to continue in the market. This is because management accounting and its different tools represent one of the ways which help the administration to fulfill its different functions and achieve its goals through continuous improvement in its performance.

During the last few years there have been many calls for the adoption of the modern administrative methods which imposed themselves as a main factor in the administrative process. As a result, most of modern business organizations try to adopt these administrative tools as the main factor which enables managers to determine to what extent their firms are able to achieve their operational, tactical and strategic goals.

Because of the importance of modern managements accounting methods for business organizations, in this research we are going to study the companies of the general industrial sector in Syria to get introduced to the realities of the management accounting in these companies and the most important administrative methods applied there. We also aim at getting introduced to the obstacles which face those companies in using administrative methods instead of others. Moreover we will be able to determine how the management accounting systems respond to the new tendencies in the Syrian general industrial sector.

### ***The Importance of Study***

The importance of this study emerges from the fact that the Syrian general industrial sector has lately decided to accompany the modern business environment through the change to social economy market. This change requires from those companies the necessity of following new ways which are more convenient and ensure that products will be provided as soon as possible at lower prices and higher qualities. Now there is a great demand that the general industrial sector should have a role in the social and economical development. It should be of higher competitive and productive abilities. It also should depend mostly on developed accounting systems and to simplify the managerial and organizational procedures. It also has to quicken and accomplish these procedures within the internationally recognized time limits.

The transition to this type of administrative system demands the use of more developed administrative methods which are more convenient to the new tendencies of the general industrial sector. Eventually, it is very important to get introduced to the reality of the managements accounting in the general sector and to know to what extent it suits the newly internationally management accounting tools.

### ***The Objectives of This Study***

The researcher aims at fulfilling the following goals:

1. To throw light on many studies done on this field in order to get a clear vision of the accounting practices concerning management accounting in some countries and to show to what extent management accounting practices in the Syrian general industrial sector are in accordance with the ones used in these countries.
2. To study the reality of management accounting used in the companies of the Syrian general industrial sector and how the transfer to the social economy market is reflected on the practices of management accounting.
3. To reveal the reasons which detain the use of modern management accounting methods?

### ***The problem of Study***

From the previous points, the problem of the study can be summed up as follows:

1. Is there any convenience between the tools of the management accounting used in the Syrian companies of the general industrial sector and the manufacturing systems used in these companies?
2. Do the used management accounting tools meet the tendency of the general industrial sector which aims at accompanying the modern business environment?
3. Is it possible to develop the management accounting tools of these companies to meet the requirement of the modern business environment?
4. What are the obstacles which prevent the developing process of the management accounting tools in these companies? Can this obstacle be overcome?

### ***The Study Hypotheses***

The researcher tries to test if these hypotheses are correct:

1. Both traditional and modern management accounting tools are highly rated within the Syrian general sector companies.
2. There is a wide gap between the management accounting tools applied within the companies of the Syrian general sector and the available international management accounting tools.
3. There are many reasons which prevent the development of the management accounting tools in these companies.

### ***The Methodology of the Study***

The researcher has adopted the descriptive analytical methodology because it suits the objectives of this study. The researcher has also depended on information resources relating to the study and has analyzed it.

### ***Previous Studies***

#### **1. Onalapo, Adekunle Abdulrahman, and Oladejo, Kayode Samson (2013)**

The study evaluates Management Accounting Techniques as tools for Planning and Control Decision-Making in the selected manufacturing business in the study area.

It has are specific objectives as: to examine the socioeconomic parameters influencing selection of MATs, to examine effect of socio economic parameters on the effectiveness of MATs, to identify the extent of adoption of MATs. Thirty (30) manufacturing companies were selected as the sample size through stratified random sampling technique. Descriptive analysis was employed through the use of tables, percentages, and ranks e.t.c. However the hypotheses were tested using of Chi Square (X<sup>2</sup>) at 5% of significance, Correlation and Regression analysis through the use of Stata 10. The result revealed that socio economic parameter has significant effect on its adoption and effectiveness Based on findings, the study therefore recommends that management accounting techniques should be embraced thoroughly by manufacturing businesses developing countries such as such as Nigerian manufacturers in order to better their portfolio and improve their planning and control decision-making. The study therefore help managers of manufacturing companies to know the importance of management accounting techniques, impact of socio economic parameter in is adoption and its effect as planning and control decision-making tools.

## **2. Sliman S. Alsoboa, Jehad Saleh Aldehayat (2013)**

Companies normally seek to formulate the strategy that works as a guide to the achievement of the important indicators of global competition in providing services and products include cost reduction, excellence, innovation, flexibility, quality, contentious improvement and other success factors. Modern managerial accounting techniques come to embody these strategies. This study examines the impact of adopting competitive strategies on the use of modern managerial accounting techniques in Jordanian public industrial companies (hereafter referred to as JPIC). This is one of the first studies to examine such questions. Data were collected via a survey of all 95 JPIC. A questionnaire survey of these firms yielded fifty-two companies. The results of multiple regressions showed that: a cost leadership strategy had a significant impact on the use of activity based costing, business process re-engineering and benchmarking; and a differentiation strategy had a significant impact on the use of the activity-based costing, target costing and activity-based management; and a focus strategy had a significant impact on the use of activity-based management. The study recommended that JPIC should continue to adopt modern managerial accounting techniques and to diversify strategies as much as possible.

## **3. Alina – Teodora Ciuhureanu (2012)**

The diversity of accounting information need led to the construction of two representations of the same reality: an “internal” representation and an “external” representation. Formally speaking, this dual representation consists of two elements of the accounting system of the enterprise: the financial accounting – “the external face” of the entity – and the managerial accounting – “the internal face” of the entity. The organization of managerial accounting activity is up to each entity, but it is essential to realize its importance because it provides confidential information to managers for the evaluation, control and future management of the businesses. The practical activity of cost calculation and analysis should be by excellence a major component of the company’s management that would ensure the realization of competitive costs so that the pricing decision competes at obtaining a profit that would lead to the possibility of the company’s future development.

## **4. Kazunori Itō, Mohsen Souissi (2012)**

This paper addresses how some Japanese companies attempt to create synergy by aligning their corporate headquarters strategy with those of their business units and divisions. In addition to synergy creation, anergy (opposite of synergy) inhibition is considered of equal importance to corporate strategy. The authors have explored new styles of alignment based on Japanese corporate case studies. The common thread of these companies was their implementation of the balanced scorecard (BSC) in order to ensure alignment and include Ricoh, Sharp, and Mitsubishi Tokyo UFJ.

At Ricoh, corporate strategy is formulated around financial goals with the BSC used as a strategic goal management system in order to achieve these goals. Sharp’s functional headquarters (HQ) formulated the synergy and anergy inhibition for business offices using BSC and strategy maps. The functional headquarters’ strategic goals were disseminated throughout its business offices. At Mitsubishi Tokyo UFJ, each section is required to provide its input by constructing its strategic maps and communicate them to the Corporate HQ. Building on this feedback, the HQ formulates a corporate strategy from a company-wide perspective and constructs a strategic map in order to cascade the corporate strategic goals down the business units’ levels. Two major insights were drawn from these case studies. First, the HQ cannot achieve synergy by focusing solely on financial aspects and ignoring other potential sources of synergy (such as customer and operations- driven synergies) as illustrated by Ricoh’s case.

Second, Sharp and Mitsubishi Tokyo UFJ cases demonstrate that synergy creation, and energy inhibition cannot be successful unless the HQ and its business units are deeply involved in the process of devising various business strategies.

### **5. Mat , Smith, Djajadikerta ( 2010)**

The study aims at discovering the level of changes which took place in the competitive environment, industrial technology, organizational structure, strategies, management accounting practices and performance in the Malaysian companies. The study tries to determine if there is any effective link among these variables.

The study shows that most of the above mentioned changes took place between 2003 and 2007. It is also stated that most Malaysian companies , especially local ones, still heavily depend on traditional management accounting tools .The outstanding ones of these tools are : products profitability analysis ( applied at 100%) and total quality management ( applied at 93.7% ). The study also indicates that there is less interest in applying the activity based costing system. Meanwhile most of these companies use both financial and non-financial indicators to evaluate performance. The changes which took place in both competitive environment and industrial technology have a clear effect on developing the management accounting tools used in the Malaysian companies.

#### ***The Society and Sample of the Study***

The study society consists of the total number of the companies of the Syrian general industrial sector - amounting to 92 companies. The study sample has been chosen according to how easy it is to get data. To achieve the goals of this research, a questionnaire has been prepared and designed in a way which suits the study. This questionnaire has been distributed to the employees who have a direct relation with the research.

Since it is difficult to survey the study society because it is so large, the researcher has adopted the statistical sample for the society of the study to get the desired results and applying them on the statistical society as a whole. The researcher has chosen 14 companies as a study sample. Then 90 questionnaires have been distributed on these companies. After that the questionnaire has been distributed on the employees of these companies who are of different administrative positions. 84 questionnaires have been collected. Four questionnaires were left out because the answers were not completed or the employees were not serious in their answers. The number of the questionnaires which can be analyzed amounts to 80 questionnaires. That is to say 90% of the distributed ones and which are used in the statistical analysis.

#### ***Tools of the Study and the Way Information is Gathered***

In this research information has been gathered depending on the questionnaire method. This questionnaire, which is designed by the researcher to serve the goals of the study, represents the study tool. This tool enables the researcher to get the information about the phenomenon being studied and on which he depends to prove the hypotheses.

The questionnaire is divided into two main parts. The first part is a set of data concerning the demographical and personal qualifications of the workers, employees and administrators covered in the study. The second part is a set of questions relating to the variables of the study whether they are independent or consequent variables. The previous questions cover different sections:

The first section contains questions relating to the importance of the modern and traditional management accounting tools inside the companies of the sample.

The second section contains questions concerning the use of modern and traditional management accounting tools in the companies of the sample.

The third section contains questions about the obstacles which detain the use the modern management accounting tools in the companies of the sample.

The fourth and last section contains questions about the areas in each of the sample companies where the management accounting tools can be applied.

Selecting the answers to the questions relating to this study has been designed in accordance with the five points Likert Scale. To test the hypothesis number 3 has been chosen as a virtual average. Then the math averages for each question are compared with that virtual average to accept or reject the hypotheses of the study. Using the computer, these questionnaires have been analyzed. The data relating to this study has been analyzed by using the statistical program SPSS.

### ***The Demographical Data the Members in the Sample***

The questionnaire contains a set of questions concerning the different personal qualifications of the members of the sample. For the first part, which talks about the present position of the person being questioned, the study shows that most of them are head department (37%) and financial managers (18%). For the second part relating to years of experience the study shows that 44% of the members have 10 – 15 years. For the third part concerning the educational qualification, the study shows that 65% have a university degree. For the fourth part concerning the specialization of the members, the study shows that 38% have a degree in accounting. For the last part concerning products inside these companies, the study shows that 44% of these companies produce more than two and less than five products.

### ***The Analysis of the Questions Relating To the Study***

The results are displayed in the following tables:

**Table No. 1: descriptive statistics and the relative importance of the management accounting tools.**

No	The importance of traditional Management accounting tools				The importance of modern management accounting tools			
	Question formula	Math average	Relative Importance %	order	Question formula	Math average	Relative Importance %	order
1	Using Actual cost	4.00	80	2	Adopting vision , mission and clear strategy for the company	3.91	78.25	4
2	Using Standard cost	3.84	76.75	4	Allocating indirect costs By Using ABC system	4.41	88.25	1
3	Allocating the indirect Costs on products	2.56	51.25	14	Managing Cost on activity base	3.54	70.75	9
4	Break – even - Analysis	3.81	76.25	5	Using the model of target cost	3.38	67.5	12
5	financial ratios analysis	4.24	84.75	1	quality costs analysis	3.00	60	15
6	Responsibility accounting	3.50	70	11	Accounting on the accomplishment base	3.14	62.75	13
7	Operational budgets	3.88	77.5	3	added value analysis	3.48	69.5	11
8	Capital Budget	3.38	67.5	12	costumers profitability analysis	3.90	78	5
9	Inventory Evaluation on the cost based	3.69	73.75	7	costumers satisfaction degree analysis	4.24	84.75	2
10	Pricing on cost basis	3.60	72	10	Bench marking	3.74	74.75	6
11	Rate of Return on investment	3.80	76	6	distribution channels' profitability analysis	3.06	61 .25	14
12	Rate of Return on sales	3.63	72.5	9	Just in time production JIT	3.50	70	10
13	Liner programming	3.15	63	13	Balanced score card BSC	3.58	71.5	8
14	Input output analysis	3.66	73.25	8	Financial & non-financial indicators	4.00	80	3
15	-----	-----	-----	----	Total quality management TQM	3.68	73.5	7
	<b>Total</b>	<b>3.62</b>			<b>Total</b>	<b>3.64</b>		

The results stated in the table clearly indicate that the most important traditional management accounting tool is the analysis of financial ratios followed by actual cost. Allocation of the indirect cost on products using traditional methods comes last. In the case of modern management accounting tools, the most important tool is the allocation of the indirect cost using activities based costing system followed by the analysis of customer's satisfaction degree. The analysis of quality cost come last. The researcher also points out that the importance given to financial ratios is due to the fact that there is no alternative. On the other hand these ratios indicate the state and financial position of those companies. As far as the allocation of the indirect cost in accordance with activity based costing system is concerned, the table expresses awareness among administrators and accountants to develop the methods of allocating the additional costs and to get rid of the weakness of the traditional methods.

**Table No. 2 descriptive statistics and the relative importance of using management accounting tools**

N O	Extent of using traditional management accounting tools				Extent of using modern management accounting tools			
	Question	Math. Average	relative importance %	order	question	Math. Average %	Relative importance	order
1	Using the actual cost model	4.40	88	1	The company has vision , mission and clear strategy	3.36	67.25	1
2	Using Standard cost model	3.84	76.75	5	Using activity based costing system to allocate indirect costs	2.41	48.25	13
3	Using traditional methods to allocate the indirect cost	4.34	86.75	3	The company uses activity based management model	2.54	50.57	11
4	Using break – even analysis model	3.28	65.5	10	Using Targeted cost model	2.91	58.25	3
5	Using financial ratios in performance analyzing	4.39	87.75	2	Using quality cost analysis	2.79	55.75	4
6	Using responsibility accounting system	3.39	67.75	9	Using the accounting method on accomplishment base	2.76	55.25	7
7	Using operational budgets	3.88	77.5	4	The company analyzes the added value	2.79	55.75	5
8	Using Capital budgets	3.51	70.25	8	Using Customers profitability analysis	2.78	55.5	6
9	Inventory evaluation at cost	3.54	70.75	7	The company analyses customer satisfaction degree	2.94	58.75	2
10	Pricing on actual cost bases	3.47	74.75	6	Using bench marking	2.73	54.5	10
11	Using return on investment rate	3.18	63.5	12	Using distribution channels profitability analysis	2.75	55	8
12	Using rate of return on sales	3.20	64	11	JIT system is used	2.33	46.5	14
13	Using liner programming model	3.03	60.5	14	Balanced score card is used	2.10	42	15
14	Using input output analyzing model	3.16	63.25	13	Financial & non-financial indicators are used to evaluate performance	2.50	50	12
15	-----	-----	-----	-----	T Q M is used	2.74	54.75	9
<b>Total</b>		<b>3.63</b>		<b>total</b>	<b>2.69</b>			

From the above table, it is clear that actual cost model is the most traditional management accounting tools being used followed by financial ratios in analyzing performance. Linear programming comes last. As far as modern management accounting tools are concerned, having mission, vision and a clear strategy comes first followed by analyzing customers satisfaction degree, Use of Balanced Score Card comes last. The researcher believes that the intense use of actual cost is because administrators think that it helps in determining the price on one hand and because there is no alternative like target cost, on the other, The researcher believes that the ignorance about modern management accounting tools and the unwilling to deal with them lies behind the low rate in using the Balanced Score Card.

**Table No. 3 descriptive statistics and the relative importance of the factors which eliminate the use of modern management accounting tools**

<b>The factors which detain using modern management accounting tools</b>				
<b>NO.</b>	<b>Question formula</b>	<b>Math. Average</b>	<b>Relative Importance %</b>	<b>Order</b>
1.	Convinced with traditional administrative methods	3.03	60.5	4
2.	Not aware of the modern administrative methods	2.79	55.75	5
3.	The management does not care about development process	2.76	55.25	6
4.	Absence of qualified people who can carry this development	2.51	50.25	7
5.	Modern administrative method don't suit manufacturing systems	3.54	70.75	2
6.	Heavy cost needed for developing	3.63	72.5	1
7.	Absence of clear authorization for developing	3.48	69.5	3
<b>Total</b>		<b>3.10</b>		

From the above table it is clear that the main factor which detains the use of modern management accounting tools inside the companies of the study sample for development process is the heavy costs needed for that followed by the inconvenience of modern methods for the used manufacturing systems, the absence of the necessary qualifications to make development comes last. The researcher believes that this result is logical, that is because the modern administrative tools require high technology able to follow up the intensive processes which take place every minute and are high of cost. Moreover, modern methods need highly developed manufacturing systems which are relatively not found in the Syrian general industrial sector.

**Table NO.4 descriptive statistics and relative importance of using management accounting tools**

<b>Areas of using management accounting tools inside companies</b>				
<b>NO</b>	<b>Formula</b>	<b>Math. Average</b>	<b>Relative Importance %</b>	<b>Order</b>
1.	Making decisions	3.08	61.5	5
2.	Preparing budgets	3.00	60	6
3.	Performance evaluation	3.64	72.75	2
4.	Control on costs	2.99	59.75	7
5.	Reducing Cost	2.89	57.75	8
6.	Product pricing	4.04	80.75	1
7.	Preparing financial statements	3.58	71.5	3
8.	Inventory Evaluation	3.28	65.5	4
<b>Total</b>		<b>3.31</b>		

The results of the above table indicate that the highest relative importance is given to the areas where management accounting tools are used is the pricing of products. This means that the members of the studied sample believe that pricing products is the most management accounting tool used inside these companies followed by performance evaluation. Reducing cost comes last.

#### 4- Hypotheses Test

First Hypothesis: Both traditional and modern management accounting tools are given high importance by the general industrial sector in Syria.

Second Hypothesis: There is a great gap between the management accounting tools applied in the Syrian general industrial sector and the internationally available ones.

Third Hypothesis: There are many reasons which prevent these companies from accompanying the development in the management accounting tools.

**Test of the first hypothesis**

The first null hypothesis states that "both traditional and modern management accounting tools are not given high importance in the companies of the Syrian general industrial sector."

With the help of Z test, the null of the first hypothesis has been tested. The results are as displayed in table No.5.

**Table No.5: the results of Z for the first hypothesis**

	Math. Average	Standard Deviation	Sample Volume	Score Z Value	significant Level	Standard Z Value	Decision Rule
Importance of traditional management accounting tools	3.62	0.35	80	15.95	0.05	1.96	Hypothesis is rejected
Importance of modern management accounting tools	3.63	0.34	80	16.83	0.05	1.96	Hypothesis is rejected

From the above table it is clear that the score value of Z test for both traditional and modern management accounting tools is higher than the standard Z value which amounts to 1.96. Since the decision rule is to accept the null theory if the score value is less than the standard value and to reject the null hypothesis if the score Z value is higher than the standard Z value, the null hypothesis is rejected. Thus we can say both traditional and modern management accounting tools are given great importance in the companies of the general industrial sector in Syria.

**Test of the second hypothesis**

The second hypothesis states that "there is no great gap between the management accounting tools applied in the companies of the general industrial sector in Syria and the available ones. The results are displayed in the following table:

**Table No. 6: results of Z test for the second hypothesis**

	Math. Average	Standard Deviation	Sample Volume	Score Z Value	Significant Level	Standard Z Value	Decision Rule
Use of traditional management accounting tools	3.64	0.35	80	16.03	0.05	1.96	Hypothesis is rejected
Use of modern management accounting tools	2.69	0.35	80	-7.92	0.05	1.96	Hypothesis is rejected

From the previous table it is clear that the score z value for both traditional and modern management accounting tools is higher than the standard Z value which amounts to 1.96. For this reason the null hypothesis is rejected. Thus we can say that there is a great gap between the management accounting tools applied in the companies of the general industrial sector in Syria and the internationally available ones.

To determine which of the two gaps is higher than the other the T test of the same sample is used. The results are displayed in table No.7

**Table No.7: results of the one sample t test for using both traditional and modern management accounting tools**

	Tested Value =3					
	T	Df	Sig.(2_ Tailed)	Men Difference	95% confidence Interval of the Difference	
					Lower.	Upper.
Use of traditional management accounting tools	4.970	13	.000	.6343	.3586	.9100
Use of modern management accounting tools	-4.006	14	.001	-.3047	-.4678	-.1415

From the results displayed in the previous table and as shown in the column significant level relating to the use of traditional management accounting tools, it is clear that it is less than the one relating to the use modern management accounting tools.



Therefore the use of traditional management accounting tools is higher than the use of modern management accounting tools. This also means that the gap between the available of traditional management accounting tools and the used ones is narrower than the available modern management accounting tools and those which are used.

### Test of the third hypothesis

The third null hypothesis states that "there are not so many reasons which prevent companies from accompanying the development taking place in management accounting tools." Results are displayed in the following table. Table NO.8

	<b>Math. Average</b>	<b>Standard Deviation</b>	<b>Sample Volume</b>	<b>Score Z Value</b>	<b>Significant Level</b>	<b>Standard Z Value</b>	<b>Decision Rule</b>
<b>Reasons which detain the use of management accounting tools</b>	3.10	0.33	80	2.82	0.05	1.96	Hypothesis is rejected

From the above table it is clear that the score value of Z test for the reasons which detain the use of modern management accounting tools is higher than the standard Z value which amounts to 1.96. Therefore the null hypothesis is rejected. Consequently we can say that there are reasons which prevent these companies from accompanying the development taking place in management accounting tools.

### Results and Recommendations

#### The Following Points Represent the Results

1. There is a great interest in the methods of both traditional and modern management accounting tools that is what demonstrated by the statistical analysis. The researcher also noticed that this study is in great agreement with the similar studies he had seen before.
2. The companies of the general industrial sector in Syria concentrate on the use of traditional management accounting tools. At the same time the researcher also noticed that they ignore the modern management accounting tools to a great extent. They have justified this ignorance by many reasons. The researcher also noticed that the companies of the general industrial sector in Syria are like most other companies in the world wide as far as the degree of using modern management methods.
3. The companies of the Syrian general industrial sector highly concentrate on using actual cost as one of the traditional management accounting tool. Meanwhile, these companies give high interest to the activity based costing is a real alternative for the problem of allocating the indirect manufacturing costs.
4. The study indicates that there are a lot of reasons which detain the development of management accounting tools in Syria.

#### Recommendations

#### The following points can be considered as real recommendations in this field

1. The necessity of frequent seminars and to which specialized members are invited. These seminars should aim at introducing the latest management accounting tools and discussing the importance of the application of these tools and how they affect the performance of these companies in general.
2. The necessity of the qualification of cadres specialized in determining a future vision to execute the most useful tools in order to accompany the modern business environment to meet the many calls to develop the Syrian general industrial sector. On the other hand, the transition to the economy of the social market demands that the best products are presented within the shortest time, least possible cost and highest quality.
3. It is necessary that part of the scientific research is concentrating on the study of the developed management accounting tools so that they remain part of the interest in Syria.

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