Abstract:

Throughput accounting is concerned with a throughput measurement process to determine the efficiency of the company, to know the problems and obstacles it suffers from, to determine their causes and ways to address them. The research problem is represented by the following question: does the application of a throughput accounting lead to maximizing the company's profits? The aim of the research is to demonstrate the importance of throughput accounting, which is one of the tools of management accounting in providing an efficient information system that provides the company's management with the information it needs to improve its production processes, increase a throughput, and thus maximize its profits. The researcher reached a set of conclusions; the most important of which is that a throughput accounting provides a number of indicators such as (the margin of a throughput, the rate of a throughput and the time of throughput) that help in measuring performance and identifying the problems faced by the company and the means to address them. The researcher recommends that the company should apply a throughput accounting instead of the traditional system to provide measures and indicators that help increase a throughput and focus on increasing the throughput margin and reducing inventory and operating costs to the lowest possible level.

Keywords: A Throughput Accountability, Economic profit, Accounting profit.
1- Introduction:

Recent years have witnessed significant developments in the modern manufacturing environment where it has created changing conditions in light of the globalization of markets and changing methods of production and introduction of mechanization and reduced reliance on the human element, which requires the company to keep up with these developments for the purpose of staying in the market and maintaining existing customers and attracting new customers by creating modern methods of production and increasing a throughput in order to achieve the maximum amount of profits under the resources available to the company through the application of a throughput accounting, which is the cost of direct materials is only the changing costs. The rest of the other expenses are considered fixed costs incurred by the company whether produced or not produced because it helps the management of the company in reducing inventory and operating expenses and exploiting resources efficiently and thus increasing the a throughput and maximizing the company's profits. This research included three sections: the first addressing the theoretical framework for holding the a throughput accountable, while the second addressed the theoretical framework of profitability and the role of a throughput accounting in maximizing the company's profits, and the third research dealt with the practical aspect.

All companies seek to raise their performance for the purpose of continuing the industry and facing intense competition in the market, and the problem of research is the following question:

Does the application of a throughput accounting maximize the company's profits?

The application of a throughput accounting by the company will lead to efficient exploitation of the company's resources and thus increase the throughput and maximize profits for this company.

The research aims to demonstrate the importance of accounting a throughput as one of the management accounting tools that provides an information system that provides the management of the company with the information it needs for the purpose of improving its production operations and maximizing its profits by directing the company's resources towards products that achieve the highest throughput.

The importance of this research is highlighted in clarifying the role played by a throughput accounting in addressing the rigidity of traditional cost accounting systems and not keeping pace with modern technological developments and providing a new accounting model that takes care of the management needs of the information it needs to know the a throughput that can be achieved in light of the plans drawn and its impact on increasing the overall profits of the company as the accounting a throughput works to address the negative effects of misuse of resources available to the company.

2- A throughput Accounting - Theoretical Framework

2.1 The genesis of a throughput accounting:

The beginning of the emergence of the term “throughput” was in the mid-1970s, which was related to administrative sciences, and this appeared in the book Goldratt (Abdeen, 2015:17). Accounting for a throughput is a technique whose primary goal is to maximize a throughput while maintaining inventory and
operating costs within the acceptable limit or reducing them. The accounting of a throughput has a direct relationship to measuring performance and guiding it to increase a throughput, where a throughput accounting focuses on the company's goals and helps in achieving it, and accounting a throughput is an important development in the field of modern accounting (Tabitha & Ogungbade, 2016: 53).

By looking at the previous definitions, the researcher believes that the definition of a throughput accounting, as one of the management accounting tools that is concerned with managing the restrictions on the operations of the company, helps in determining and measuring the cost of full production sold and its goal is to increase the completion of the company, reduce the size of the stock, reduce operating expenses and help the management of the company to exploit its resources efficiently to achieve its objectives.

2.2 A throughput accounting objectives:
Throughput accounting objectives can be summarized as follows (Abrehi, 2019: 83):
2.2.1 Determining and measuring production costs by loading the product with cost items that can be easily loaded onto that product and cost items that cannot be easily allocated to that product, leading to increased company completion.
2.2.2 Helping the management of the company to carry out the planning function, which is one of the most important functions and plays an important role in exploiting resources efficiently and scheduling the company's operations efficiently.
2.2.3 Helping the company to carry out cost control, which is an important part of the administrative control function in the company.

2.3: A throughput Accounting Measures:
A throughput accounting uses basically three performance measures, which are systematic and simple measures that can be clarified as follows (Sproull & Nelson, 2015:276-277):
2.3.1 Throughput: The rate of inventory conversion to sales, where the process of producing products or services is not an a throughput until after selling it to the customer and receiving the money and can calculate the a throughput by subtracting the sale price from the changing cost of raw materials used by production.
2.3.2 Investment, inventory: is the money in the company that is used to convert inventory into completion, and called inventory, investment because it also includes buildings, machinery and any other equipment used to make products. The main difference between traditional accounting and throughput accounting lies in the evaluation of both production stock under operation and full production. Traditional accounting carries inventory with all operational expenses, but throughput accounting evaluates production stock under operation and full production at variable cost only and includes the amount paid to the suppliers of the materials that make up the inventory.
2.3.3 Operating expenses: all the money spent in order to generate a throughput, which includes rental expenses, electricity, telephone, benefits, wages and any money spent, and an analysis of the increase or decrease in operating expenses must be carried out and this analysis of each case shall be carried out in isolation from the other situation and take into account the impact of these cases.
2.4 The role of throughput accounting in cost measurement and performance evaluation:

Throughput accounting depends on dividing the structure of manufacturing cost elements according to their behavior into raw materials only as a variable cost element, while the rest of the cost elements are called operating expenses and are fixed in the short term and predetermined, as well as determining the amount of inputs needed to manufacture the product unit it is manufactured and sold, as the failure to sell the product and keep it in stores increases costs and may be exposed to damage and loss, so the major developments in the modern manufacturing environment focused on increasing investment in modern machinery and hiding the component of direct work and became the costs of materials Crude is the only variable component of the industrial cost structure and the rest of the costs are fixed (Kadhim, et al, 2020: 766).

3- The concept and importance of profit:

3.1 The concept of profit:

Profit is a major goal sought by all companies for the purpose of survival and continuity of the market, which is an end aspired by all investors and creditors when dealing with the company and is considered an indicator of the efficiency of the company in exploiting its resources (Shirazi, 1990: 466).

3.2 Definition of profit:

Profit can be defined according to the accounting concept as follows: known as profit is the difference between the value of the returns achieved and its cost (Mousa, 2011:67).

Profit can also be defined: the company's revenue flow is higher than the flow of expenses over a certain period of time (Boucred, 2006: 24).

Through previous definitions, profit can be defined: the difference between total revenues and total costs over a certain period of time, including what is paid for the production factors that contributed to the creation of this revenue (wages, interest and rents) in addition to the amounts paid for taxes and asset-generating premiums for the same time period.

3.3 Types of profit:

Profit types can be determined by two main types:

3.3.1 Economic profit:

Economic profit is a key goal for all companies as the product always aspires to maximize profits and reduce costs by reconciling the mix of elements entering the production process represented by the production elements which are (land, work, capital and organization). The amounts that fall for these elements are costs borne by the product for the purpose of achieving this profit (Baumol & Blinder, 2001:203). And the economic profit is calculated by the following law (Hall & Lieberman, 2005: 212): \[ \text{Economic profit} = \text{revenue} - \text{costs} \]

3.3.2 Accounting profit:

Accounting profit can be explained through two main areas: profit for financial reporting and profit for management purposes, and the difference between these two types lies in the nature of the delivery of accounting information and these two types of profit can be clarified as follows:
Profit for financial reporting purposes:

This type of profit is based on accounting principles and rules used in financial accounting for the purpose of financial reporting and which are directed to third parties such as (investors, lenders, banks... Etc.). And this information is historical nature as the accountant records events first and foremost as they actually happened and under which the performance of the company is evaluated for a periodic period that is annual, and because the reports of this profit are directed abroad, it is prepared in accordance with the principle of interview (interviewing revenues with expenses generated by these revenues). This type of profit is characterized by a high degree of objectivity and its information is appropriate and provided at the right time and can be calculated by the follow-up equation:

\[ \text{Profit} = \text{Actual Income} - \text{Actual Expenses} \]

The concept of this profit is income from the current activity and is part of the comprehensive income because the concept of comprehensive income is broader because it is the result of income from the current activity and then added to it and subtracts from it the gains and losses of non-current activity as occasional activities (Belkaii, 2000: 388-389).

Profit for management purposes:

This type of profit is determined to provide information to the internal authorities represented by the management, which is detailed information for all stages of production and for all branches of the company to know the extent to which these centres and branches contribute to achieving the objectives of the company as a whole for the purpose of benefiting from it in the decision to continue and expand a particular activity or stop it. This profit is oriented towards the future according to the information provided by cost accounting, and the management should distinguish between two types of information about revenues and costs, including information that is appropriate and varies between one alternative and another alternative to the decision. It is expected to occur in the future and is adopted. Other information that is inappropriate does not affect or differ from one alternative to another of the alternatives to the decision and this information is not adopted and this type of profit can be calculated by the next equation:

\[ \text{Appropriate profit} = \text{appropriate revenue} - \text{appropriate costs} \]

The profit specified for management purposes is different from the profit specified for financial reporting purposes and is considered less accurate and is sometimes called (profit for management purposes) and includes discretionary terms because it relates to the future but is more appropriate for decision-making (Hirschey, 2003:282-283).

3.4 Factors affecting profit:

There are a number of factors that affect the profit made by companies and can be explained as follows:

3.4.1 Price: It represents the value of the exchange, as the amount of cash paid for goods or services, or the amount of cash that is incurred for the purpose of obtaining a product or service (Armstrong & Kotler, 2005:293).
3.4.2 Volume of activity: It refers to the company's ability, which is a measure of the ability of a particular process to convert the company's resources into a product or service that is valuable and sometimes expressed at the rate of input for a particular process or expressed at the rate of outputs resulting over a certain period of time (Hilton et.al, 2000:80).

3.4.3 Cost: Cost is one of the factors influencing profit, so profit is reached from revenues minus costs, whether it is the costs of any cash phenomenon or the costs of any implied opportunity (Hall & Lieberman 2005:212).

3.5 The role of a throughput accounting in maximizing company profits:

A throughput accounting is a method of managerial accounting that aims to increase the profitability of the company and focuses on the ways that enable the company to achieve the maximum return from the restricted activity. It is considered a development of the theory of constraints and focuses on maximizing achievement and reducing inventory and operating costs to the lowest possible level. It is considered a tool for profitability planning through measuring the cost of each product of the company and determining its selling price, taking into account the desires of customers and competition in the market (Murad, et al, 2019:11).

It is clear from the foregoing that a throughput accounting is concerned with maximizing profits by focusing on restricted resources to improve a throughput, reduce inventory and reduce operating expenses; it differs from accounting for traditional costs focused on reducing costs, which depends on pricing methodology based on covering all costs and adding an acceptable profit margin, but a throughput accounting focuses solely on the cost of direct materials, which is considered the only variable cost, while the rest of the costs are fixed costs (Bragg, 2007:56).

4- practical aspect

4.1- Medical Bandage factory:

The Medical Bandage factory is one of the factories of the General Company for the Manufacture of Textile and Leather - Cotton Factory and began its actual operation in 1980 and is located within the limits of the company's headquarters in The Holy Kadhimiyah and contributes to meet the country's need for gauze, medical cotton, bandage, pasteur, lace, back paste and military range, and the factory and its production of medical gauze for 2019 will be the focus of this research.

The production stages of medical gauze:

4.1.1 Gauze roll stage:

The raw material (gauze) is provided from Baghdad textile factory and bass (90cm, as width) and the weight measured (height meter weight) and the gauze is wrapped on an iron loom, and this stage contains two macatin used to wrap gauze and each machine wrapped in PIM measuring (8000-10000) meters and then this PIM is rolled off by a moving cart to the machine of the gauze palace in the next stage that takes an hour and a half.
4.1.2 Gauze bleaching phase:
At this stage the gauze is reduced by the machine (ESPA) which works on steam pressure, where the gauze pim is inserted into the machine of short gauze and then the water and steam is shed on the gauze by tubes connected to the machine and the steam heat reaches 80°C, and the gauze is cleaned from the material of starch added in the fabric section (starch phase) and then the gauze is rinsed with cold water to purify and cool it; this process takes one hour.

4.1.3 Bleaching, sterilization and gauze screening:
At this stage gauze is bleached and sterilized by the addition of sodium hydroxide (caustic soda), hydrogen peroxide (liquid oxygen), sandodine (liquid soap), needing a temperature of 120°C, and after Diluted sulphuric acid is added to be equivalent to the chemical and citrus to remove deposits that occurred as a result of the addition of previous chemicals, and then laboratory examination of the cabin gauze is carried out by the Quality Control Department; this stage contains what you were and takes three hours.

4.1.4 Drying phase and hooks:
At this stage, the cabin gauze is placed in the drying machine where the pim is placed at the beginning of the machine and then the gauze is wrapped on several rolls, including the rolls of the era to dry the gauze from the water in it and the gauze passes on a center containing several rolls and a 20-meter-long rail in the form of thermal rooms to expose the gauze to air and steam to be dried and then the gauze is wrapped in the same machine on multiple small rolls and this stage takes half an hour.

4.1.5 The final cutting phase of gauze and packaging:
Gauze rolls are cut according to the required measurements and then packaged and packaged in cartons prepared for this purpose and under the supervision of the Quality Control Department, then the production is transferred to the ready-made goods store to be marketed according to the marketing department program, and this stage takes one hour.

Second: Operating expenses of the Medical Bandage factory for Medical Gauze:
The operating expenses of the medical gauze material can be calculated as in the following table:

| Table (1) Operating expenses of the Medical Cotton Medical Dressing Laboratory (IRAQI DINAR) |
|-----------------------------------------------|
| Details                                        | Year 2018        | Year 2019         |
| Total expenses of the medical gauze dressing plant | 12749275 *       | 96031270*         |
| Cost of direct raw materials                   | 9359910**        | 50679468**        |
| Operating expenses of the bandage laboratory for medical gauze | 3389365          | 18351802          |

*source: done by the researcher based on the company's data

The method of calculating the operating expenses of the medical gauze material can be explained as follows:
* Medical gauze allowance for 2018 = 6265 m i ×2035 JD (cost of manufacture cost per longitudinal meter of medical gauze) = 12749275 dinars (m i = longitudinal meter)
* Cotton allowance for 2019 = 33,922 m i × 2035 JD (cost of manufacture cost per longitudinal meter of medical gauze) = 69031270 JD
** Cost of raw materials for 2018 = 6265 m i × 1494 dinars (cost per longitudinal meter of medical gauze) = 9359910 JD
** Cost of raw materials for 2019 = 33,922 m i × 1494 dinars (cost per longitudinal meter of medical gauze) = 50679468 JD.

4.2 The time of the total throughput of the medical gauze bandage plant:
We can calculate the total completion time of the Medical Bandage Laboratory for The Medical Gauze for 2019 from the following table:

| Materia l | Gauze roll stage | Bleaching gauze stage | Bleaching phase, assessment and examination of gauze | Drying phase and hooks | Final shredding and packaging phase | Total completion time for the medical gauze product |
|-----------|-----------------|----------------------|-----------------------------------------------------|------------------------|----------------------------------|--------------------------------------------------|
| Raw cotton| Minute Hour     | Minute Hour          | Minute Hour                                          | Minute Hour            | Minute Hour                      | Minute Hour                                      |
| 30 1      | 1               | 1                    | 30 1                                                 | 1                      | 1                                | 7                                                |

*Source: done by researcher based on company data

4.3 Throughput rate:
The throughput rate is a measure of the speed of turnover of funds in the company and reflects the number of sales in the unit of time and that this time is the time to start production until the completion of production and the completion of the product in the final form and calculates the throughput rate based on the number of sales of the material medical gauze and the data of the time of completion for it and can be calculated by the following law:
throughput rate = sold units number/total time
Total time for one month: 7 hours per day × 22/day per month = 154/h
154 hours per month × 12 months = 1848/h per year in 2019
The number of good units sold for 2019 of medical gauze is 34,639 metres and the throughput rate of the 2019 gauze medical Bandage factory can be calculated by table 3:

| Time period | 2019 Sales of Al-Dhamad Medical Laboratory for Medical Gauze |
|-------------|-------------------------------------------------------------|
| Number of sold units | 34639 meters                                                                 |
| Total time available | 1848 meters                                                                 |
| Throughput rate | 19 meter/hour                                                                 |

*Source: done by researcher based on company data
4.4: Throughput Margin:

Net income is calculated at the company's headquarters in the Cost Accounts Division and calculated for its factories according to the income margin because it follows the traditional system and follows the unified accounting system. The cost of direct materials from the sales revenue to reach the throughput margin of the medical Bandage factory for the medical gauze material will be explained by the following table (4):

Table (4)

Disclosure of income to the medical staff of the medical gauze laboratory for 2019

| Details                  | Year 2018  | Year 2019  | Price   | Cost (IQD)     |
|--------------------------|------------|------------|---------|---------------|
| Revenue Sales            | 5521 meters| 34638 meters| 2350 IQD| 12974350      |
| Cost of direct raw materials | 5521 meter | 34638 meters | 1494 IQD | 8248374       |
| throughpout Margin       | -          | -          | -       | 4725976       |
| Operating expenses       | -          | -          | -       | 3389365       |
| Net profit or (loss)     |            |            |         | 1336611       |

*Source: done by researcher based on company data

From the results reached in the tables above, we note that the operating expenses of the medical gauze material in 2019 are higher than 2018 as a result of the increase in production in 2019 of this product, which reached (33,922 meter) while in 2018 (626 meter). As a result of the increased demand for this product, as well as an increase in the throughput margin in 2019 of (29650984 IQD) from 2018 of (4725976 IQD) and as a result of the increase in the company's sales from the medical gauze product, we also note an increase in the throughput rate of the company where it reached (19 m/h). We also note that the application of throughput accounting in the medical Bandage factory on medical gauze material achieves a profit of (11299182 IQD) only eleven million, two hundred and ninety-nine thousand and one hundred eighty-two dinars, which is higher than the profit achieved in the year 2018 (1336,611 IQD)only 1,336,600,000 dinars as a result of the company's increased sales in 2019 of medical gauze and net profit increases; therefore, the company has to switch from the traditional system to applying a throughput accounting because of its role in increasing a throughput and maximizing the company's profits.

4.5 The role of a throughput accounting in increasing the company's a throughput and maximizing its profits (proof of research hypothesis):

Through the results reached above, we note that throughput accounting depends on several indicators, including (throughput margin, throughput rate and throughput time) and focuses on reducing inventory and operating expenses to the lowest possible level. And the cost of direct materials is the only variable cost component and the rest of the costs are considered fixed and thus differ from the traditional cost accounting that the company follows.
And We note that the company's application of throughput accounting contributes to increasing productivity and maximizing the company's profits, and this proves the research hypothesis.

5- Conclusions and recommendations:

5.1 Conclusions:
- When applying a throughput accounting, the inventory has no value only after selling the product and that the completion of the production and placing it in stockroom is not a throughput only after selling the product or the provision of the service because in the event of not selling the product and keeping it in stores will cause the company additional costs and may be damaged, which increases the loss of the company and reduces its profits, so the accounting of the throughput tends to reduce the inventory to the lowest possible level.
- Under throughput accounting, we note that the cost of direct materials is the only variable element in the structure of industrial costs, while the rest of the costs, such as wages and others, are considered fixed costs and the cost of direct materials is reduced from the revenue of sales to reach the throughput Margin for the company.
- The time element is one of the most important resources and the company must exploit it efficiently because the costs are loaded to the products according to the time of manufacture and this time is divided into a time that adds value, which is the actual operating time, and the time not added to the value of waiting time, examination time and handling time, but this time is necessary, and the company cannot do without it so the company must reduce it to a minimum.
- Raising the efficiency of the company’s employees and increasing their desire to work requires the development of an efficient system of incentives and the adoption of training programs, whether inside or outside the company, which contributes to increasing production and the required quality, and this is reflected in maximizing the profitability of the company.
- Through the company’s application of throughput accounting, we notice an increase in the throughput rate, which amounted to (19 m/h) and an increase in the throughput margin of (29650984 IQD) as a result of the increase in production and the increase in the company’s sales of medical gauze for the year 2019, and this contributes to maximizing the company’s profitability as a result of the shift from the application of accounting traditional costs to the application of achievement accounting.

5.2 Recommendations:
- The Company, when applying a throughput accounting, should pay attention to the management of inventory of its three types and keep the quantity that meets the needs of the production process, because keeping large quantities may expose them to damage and cause the company an unjustified loss, and the lack of stock may make the company lose a selling opportunity. Therefore, the company must achieve a balance of energies with the quantities required to achieve the company's goals.
- In the company, when applying throughput accounting, the attention is to the direct materials cost element, as it is the only variable cost element, and the rest of the costs, including wages, are considered fixed costs and are taken into account when determining the achievement margin for the company, which is affected by the size and assortment of products.
And on the basis of the completion margin, the production processes of the company and the products that achieve a higher achievement margin that maximizes the profits of the company are judged.

- Attention to the resource of time is a major component to load costs on products, and it one of the indicators of a throughput accounting, especially the value-adding time, which includes the actual operating time, as well as paying attention to the time that does not add value and reduce it to the minimum possible to increase the company’s throughput and maximize its profits.

- Raising the efficiency and desire of employees by providing an effective system for training inside or outside the company, as well as setting up an effective system for incentives, which increases the quality of the company’s products and increases the desire of customers and motivates them to buy the company's products and repeats the purchase process, which maximizes the profitability of the company.

- The company should keep abreast of recent developments and shift from the application of traditional cost accounting to the application of achievement accounting because of its focus on maximizing achievement and reducing the company’s inventory and operating expenses to the lowest level, which achieves the company’s goals in maximizing its profits.

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دور محاسبة الانجاز في تعظيم الارباح

بحث تطبيقي في الشركة العامة لصناعة النسيج والجلود/ مصنع القطعية

باحث/ جمال نوري دحم الحلبوسي
جامعة بغداد- كليه الإدارة والاقتصاد

المستخلص:
تهتم محاسبة الانجاز بعملية قياس الإنجاز لتحديد مدى كفاءة الشركة وتعرف المشاكل والمواقع التي تعاني منها وتحديد أسبابها وسبل معالجتها وتمثل مشكلة البحث بالتساوي الآتي:
هل ان تطبيق محاسبة الانجاز يؤدي الى تعظيم أرباح الشركة؟ والهدف من البحث هو بيان أهمية محاسبة الإنجاز التي هي أحد أدوات المحاسبة الإدارية في توفير نظام معلومات كفوف يزود إدارة الشركة بالمعلومات التي تحتاجها لتحسين عملياتها الإنتاجية وزيادة الإنجاز وبالتالي تعظيم أرباحها. وتوصي الباحث إلى مجموعة من الإستنتاجات من أهمها ان محاسبة الإنجاز توفر عدد من الميزانيات مثل (هامش الإنجاز وصدى الإنجاز ووقت الإنجاز) تساعد في قياس الدفع وتحديد المشاكل التي تعاني منها الشركة واستطلاع الحلول الممكنة لمعالجتها.
وويوصي الباحث بضرورة تطبيق الشركة لمحاسبة الإنجاز قبل النظام التقليدي لتتوفرها مقاييس ومؤشرات تساع في زيادة الإنجاز وتركيزها على زيادة هامش الإنجاز وتخفيف المخزون وتكييف التشغيل إلى أدنى مستوى ممكن.

المصطلحات الرئيسية لبحث محاسبة الإنجاز، الربح الاقتصادي، الربح المحاسبي.