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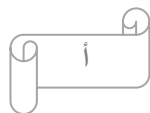
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قائمة المحتويات

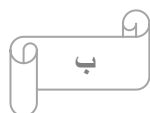
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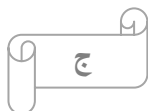
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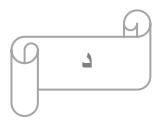
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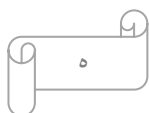


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قائمة الجداول

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129		(6-3)	06
129		(7-3)	07
133	Ô Ô	(8-3)	08
136		(9-3)	09
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143	Ô Ô	(14-3)	14
144	Ô Ô	(15-3)	15

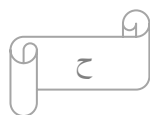


145		(16-3)	16
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155	Ô	(25-3)	25
156		(26-3)	26

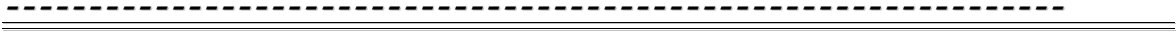
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المقدمة

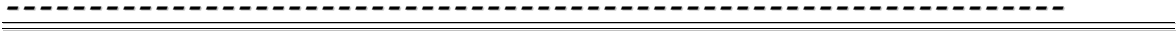


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منهجية الدراسة والدراسات السابقة

أولاً - منهجية الدراسة

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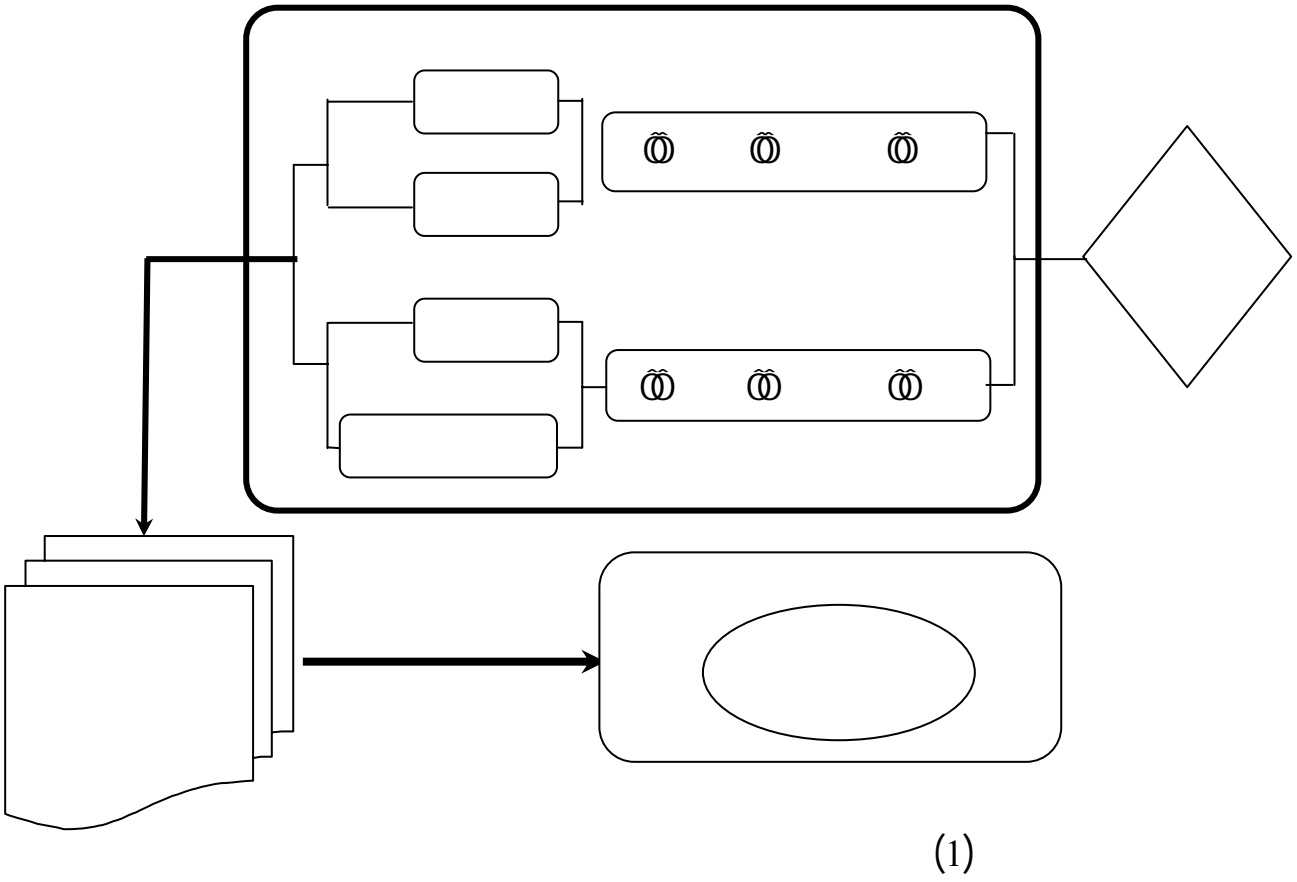
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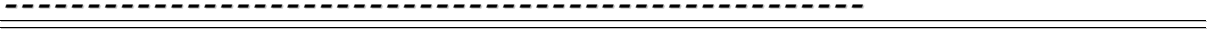
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الفصل الأول :

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⁽⁵⁾Romney & Steinbart(2003), Accounting Information Systems, g th Edition Prentice Hall,p213

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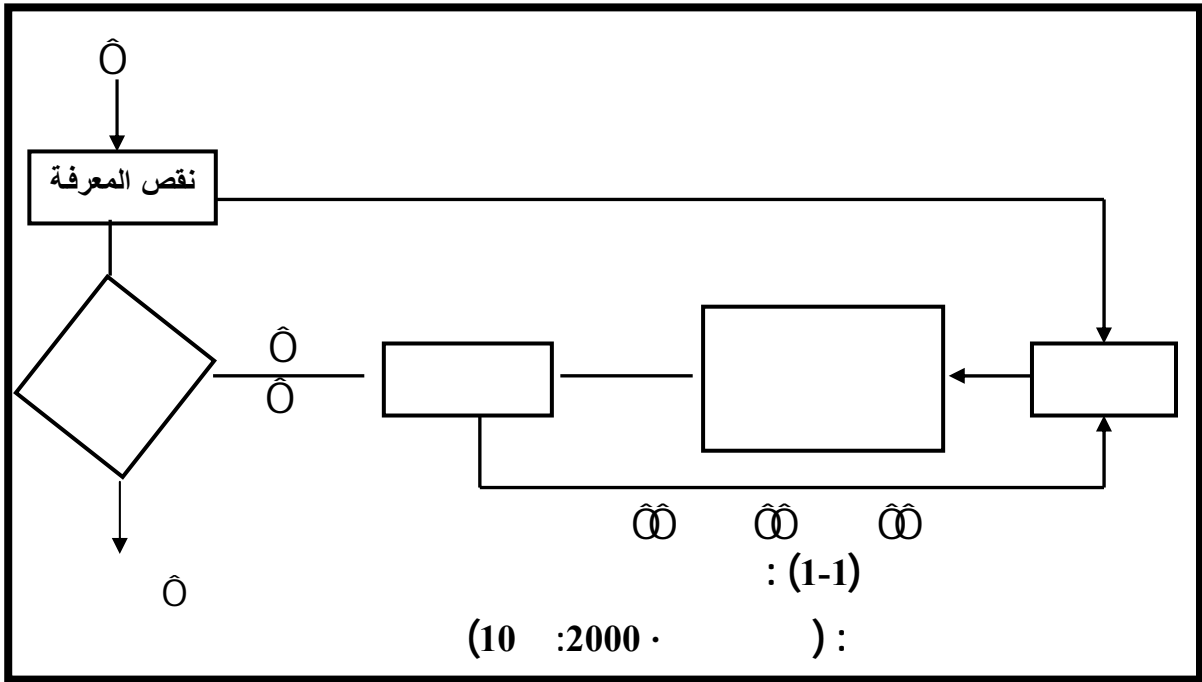
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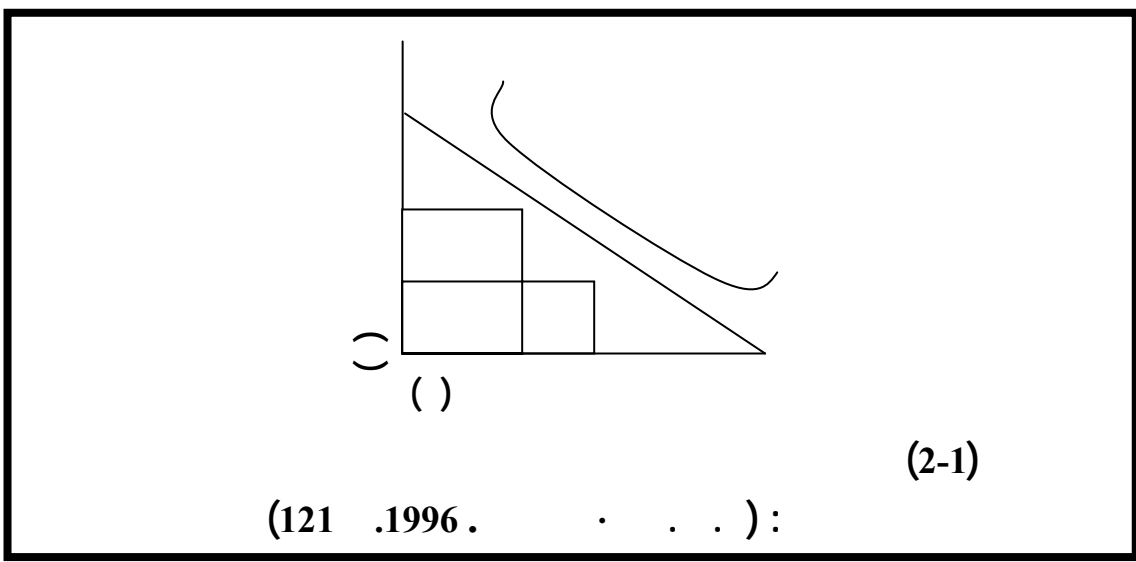
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⁽³⁾ WWW.socpa.org.sa

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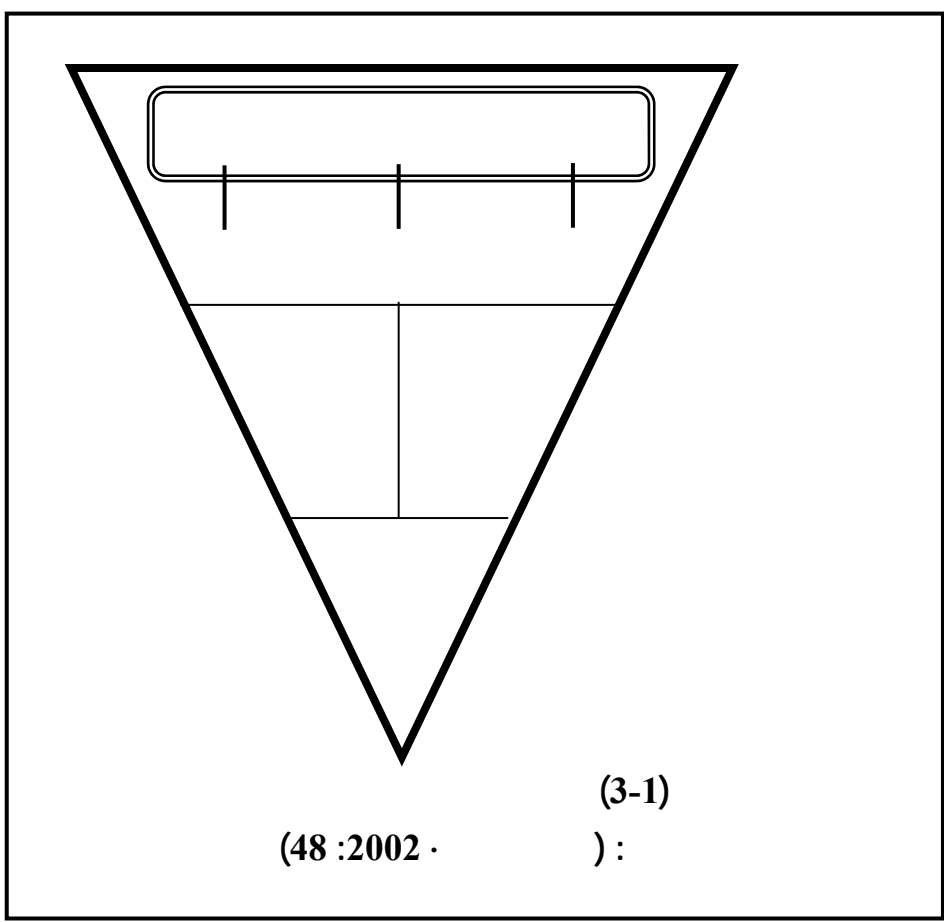
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⁽¹⁾ Richard Lewis, & Darid, Pendrill(1991). Advanced Financial Accounting; _ p55

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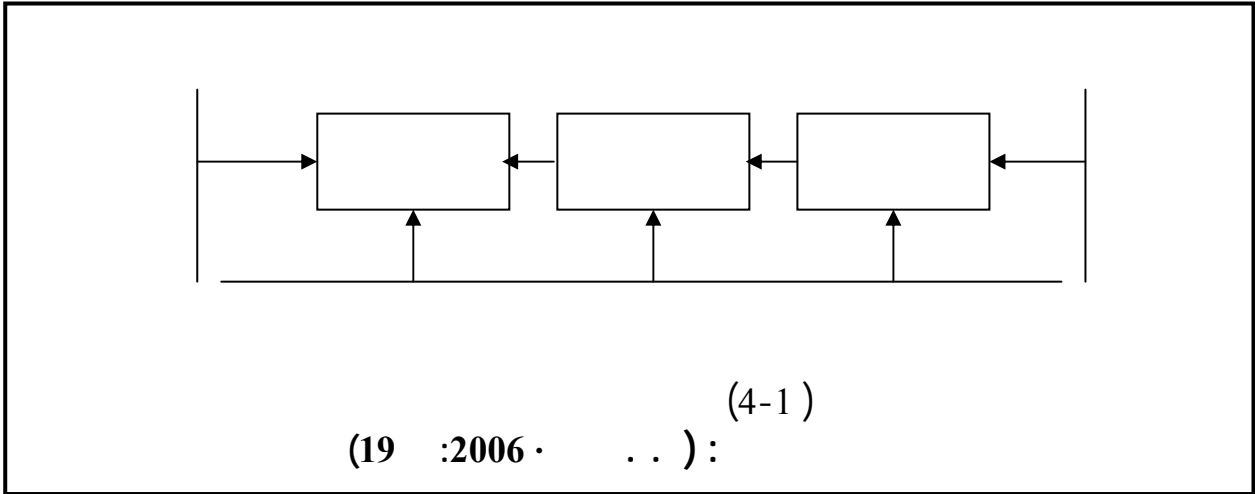
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⁽²⁾Romney & Steinbart:(2003) Accounting Information Systems, g th Edition Prentice Hall, P107

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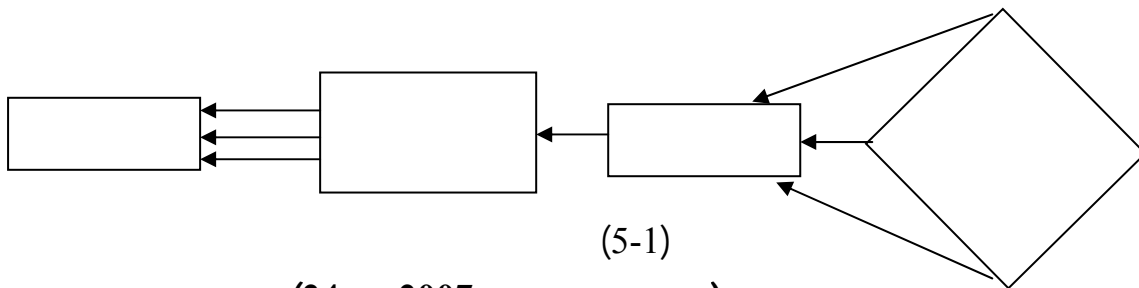
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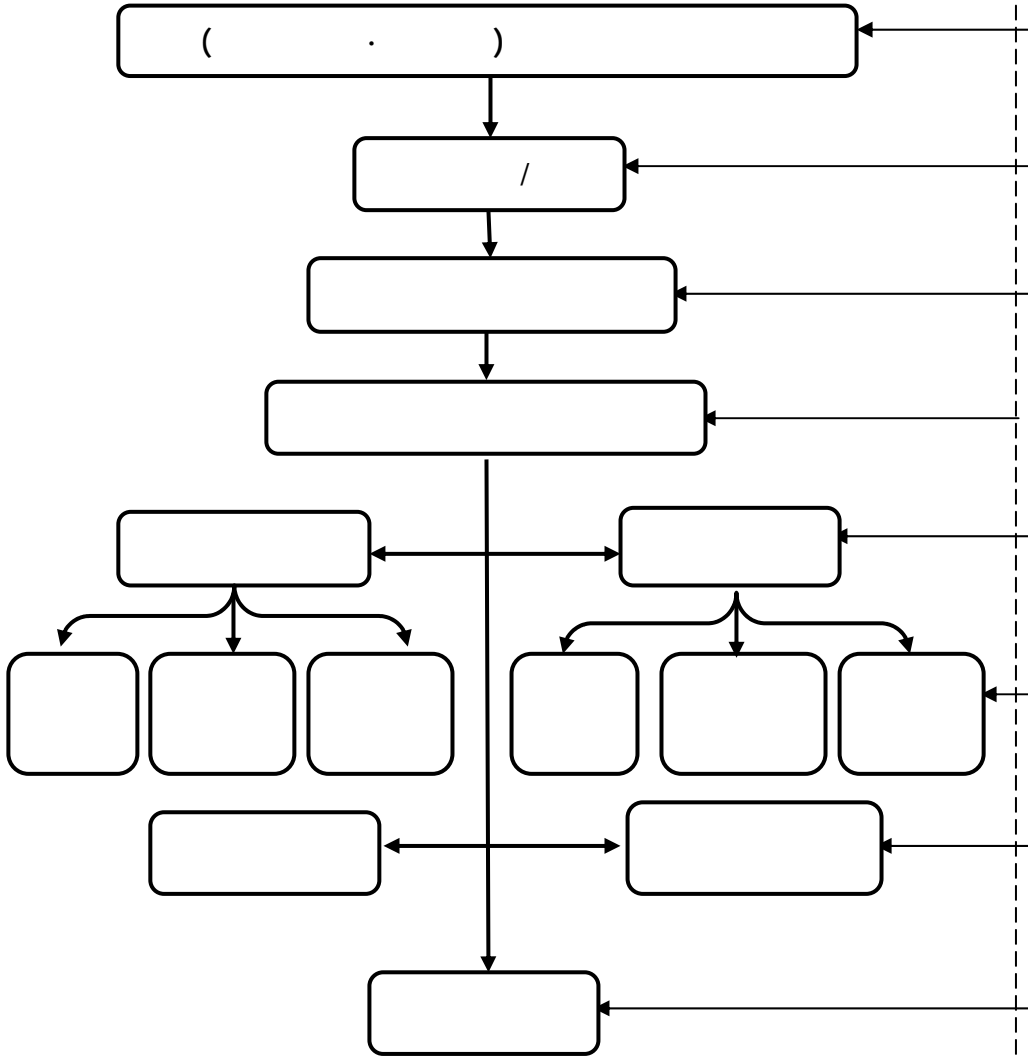
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⁽¹⁾(Stamford. Conn, 1980: P.40-48)

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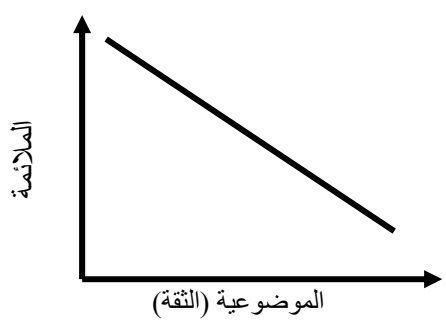
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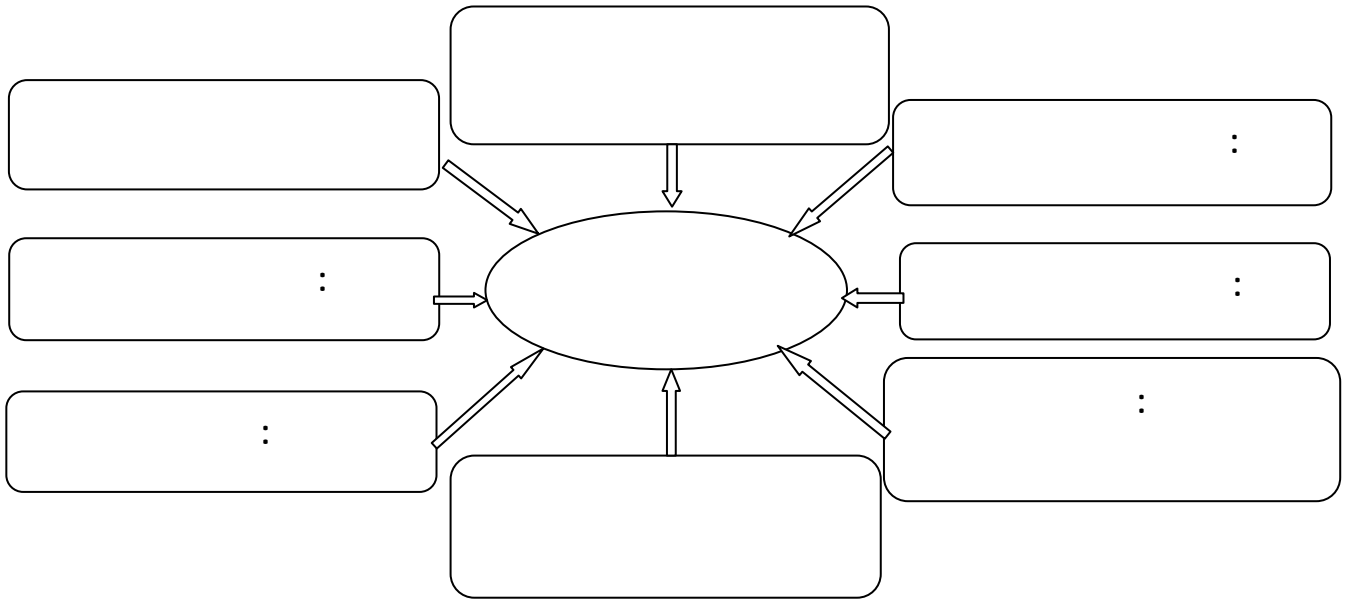
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الفصل الثاني :

التقارير المالية وفعاليتها في عملية اتخاذ القرارات

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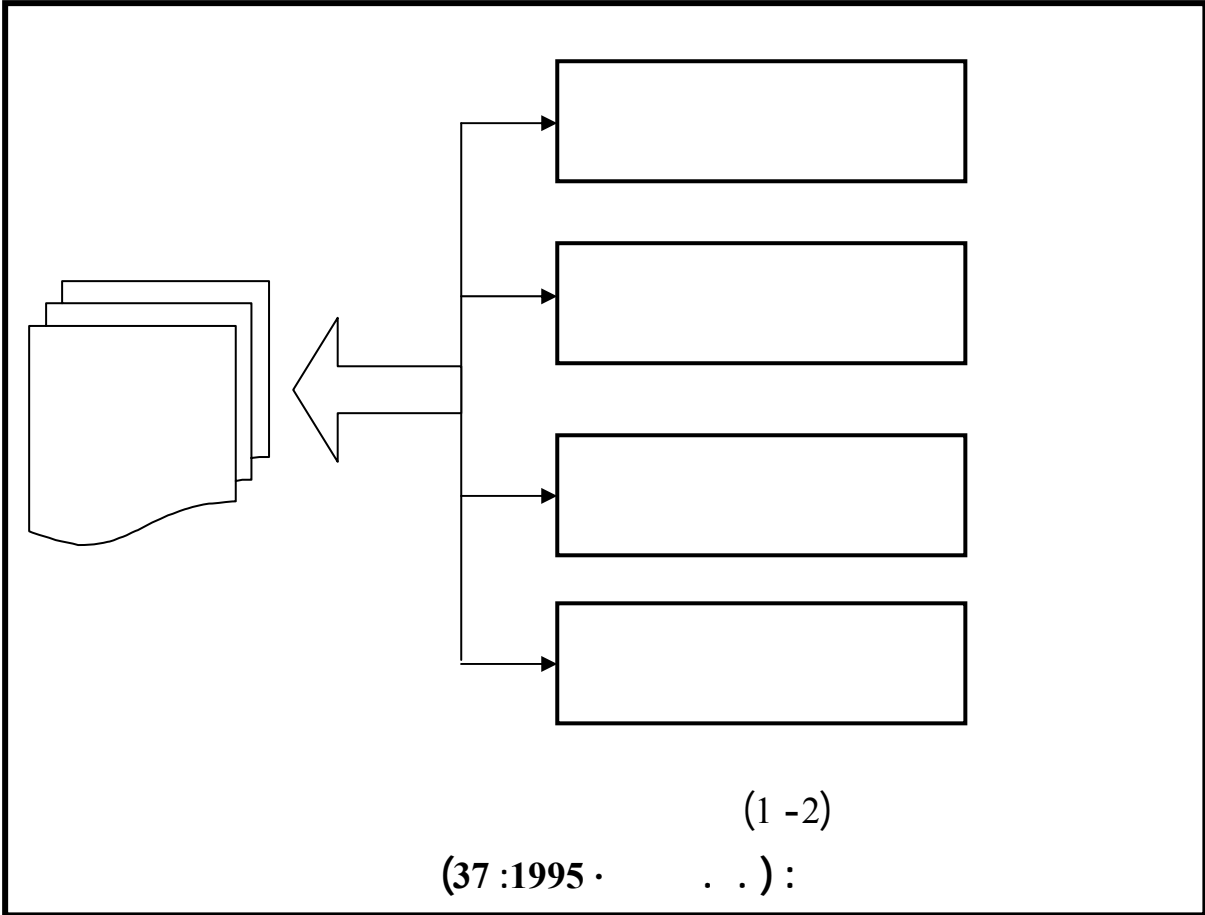
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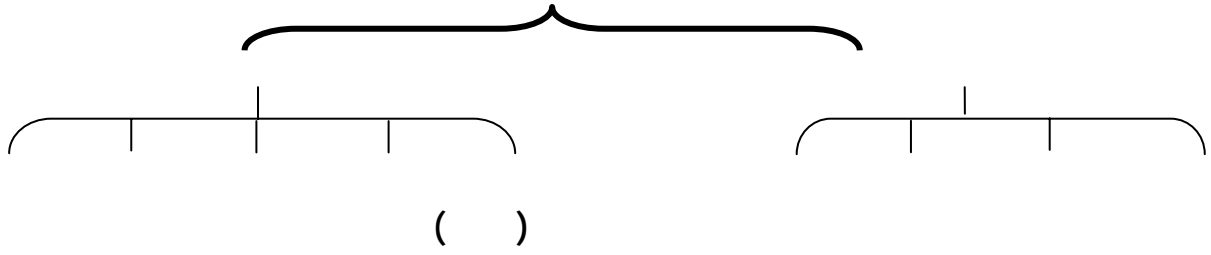
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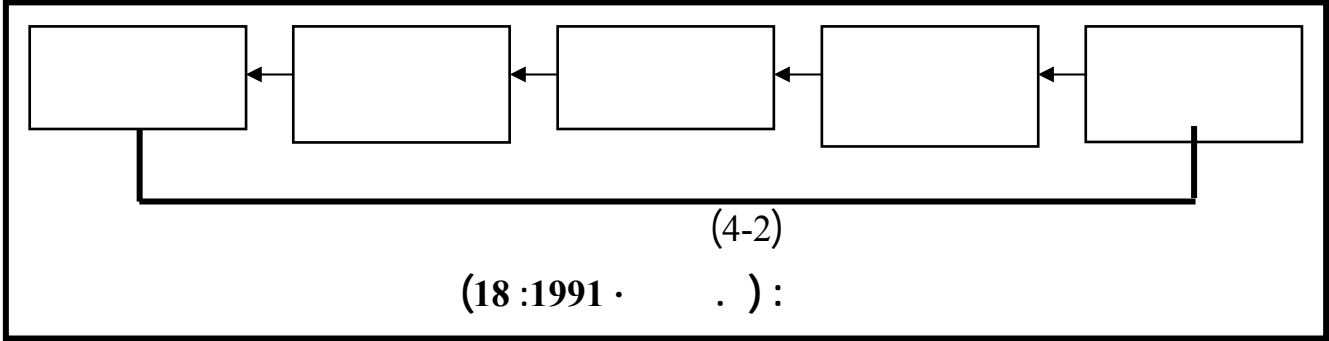
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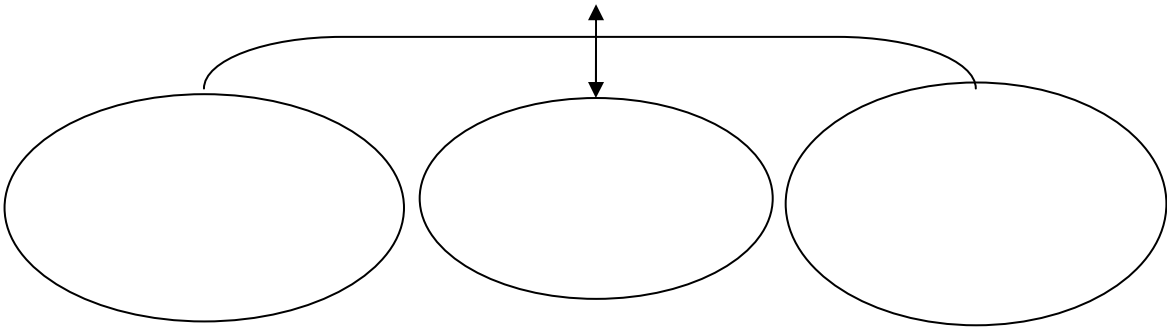
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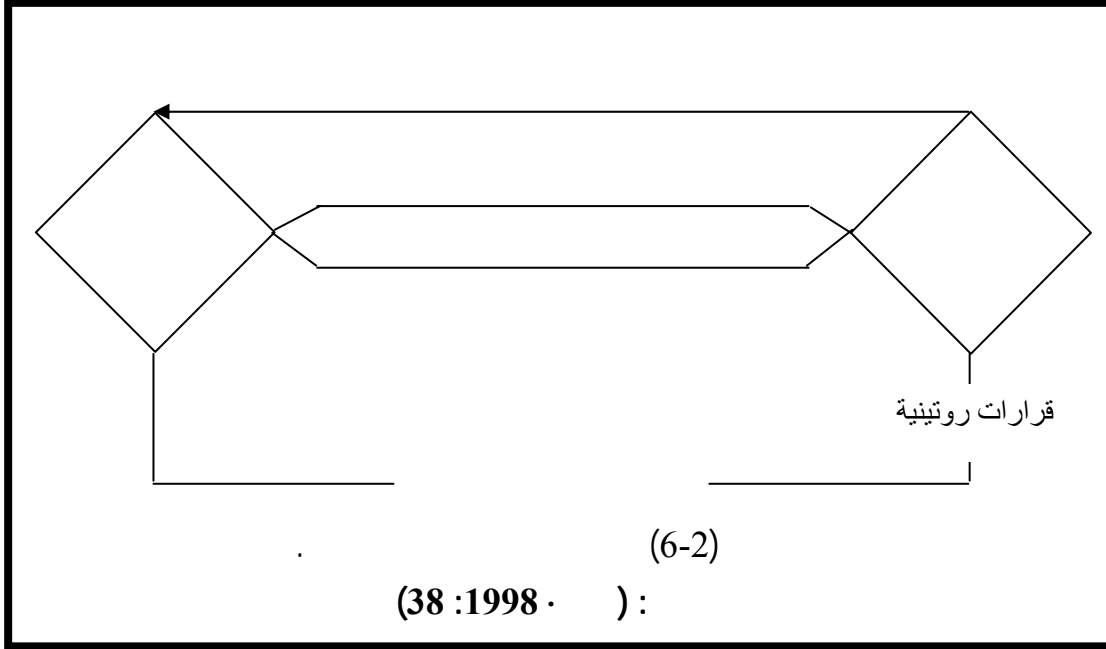
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⁽¹⁾ www.nyose.org.

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(1) طارق عبد العال حماد: (2005) التقارير المالية. الدار الجامعية للنشر والتوزيع. الإسكندرية ص67

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⁽¹⁾ Ahmad Riahi –Belkaoui:(2000) Accounting The ry‘4th Edition Business Press,p.209

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الفصل الثالث

الدراسة الميدانية لتحليل واختبارات فرضيات الدراسة

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86.66	10.87	0.472	0.222	4.333	-	-	-	-	-	-	66.67	6	33.33	3	9		
76.92	13.86	0.533	0.284	4.846	-	-	-	-	23.08	3	69.23	9	7.69	1	13		
83.14	20.44	0.871	0.758	4.157	-	-	7.84	4	7.84	4	45.10	23	39.22	20	51		
91.43	19.76	0.903	0.816	4.571	-	-	9.52	2	-	-	14.29	3	76.19	16	21		2
76.00	10.48	0.398	0.159	3.8	10.0	1	-	-	10.00	1	60.00	6	20.00	2	10		
82.22	7.64	0.314	0.099	4.111	-	-	-	-	-	-	88.89	8	11.11	1	9		
86.13	15.88	0.692	0.479	4.308	-	-	-	-	15.39	2	38.89	5	46.15	6	13		
85.66	20.47	0.878	0.769	4.283	1.89	1	3.77	2	5.66	3	41.51	22	14.17	25	53		
86.6	17.94	0.777	0.663	4.33	-	-	9.76	1	4.76	1	42.86	9	47.62	10	21		3
74.00	23.37	0.878	0.77	3.7	-	-	10.00	1	20.00	2	50.00	5	20.00	2	10		
77.78	18.95	0.737	0.543	3.889	-	-	11.11	1	-	-	77.78	7	11.11	1	9		
60.38	27.59	0.832	0.692	3.015	-	-	-	-	32.46	5	61.54	8	-	-	13		
79.82	20.69	0.788	0.622	3.981	-	-	5.66	3	15.09	8	54.72	29	24.53	13	53		
83.00	16.42	0.698	0.482	4.25	-	-	5.00	1	-	-	60.00	12	35.00	7	20		4
70.00	22.88	0.798	0.625	3.5	-	-	20.00	2	10.00	1	70.00	7	-	-	10		
71.20	29.94	1.066	1.136	3.56	-	-	22.22	2	22.22	2	33.33	3	22.22	2	9		
61.66	24.63	0.759	0.576	3.083	-	-	25.00	3	41.67	5	33.33	4	-	-	12		
79.12	25.23	0.936	0.874	3.704	-	-	15.69	8	15.69	8	50.98	26	17.65	9	51		

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3= 5/ (1+2+3+4+5)= . : -*

83.14 = 5/ 4.157 : -**

1.671 = 0.05 52 -***

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0. 936 3 3. 706

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%						
60.00	38.49	1.155	1.333	3.00	21	
58.00	36.44	1.057	1.117	2.90	10	
55.00	47.24	1.299	1.688	2.75	8	
66.48	26.71	0.887	1.786	3.32	13	
60.77	33.22	1.028	1.057	3.04	52	

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3.04

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%						
84.00	19.30	0.816	0.657	4.2	20	
74.00	17.31	0.640	0.41	3.7	10	
65.80	32.23	1.066	1.124	3.29	9	
76.82	14.00	0.538	2.299	3.85	13	
60,70	19.149	0.776	0.658	3.96	52	

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		95.00	11.58	0.550	0.303	4.737	-	-	-	-	4.76	1	19.05	4	76.19	16	21		1
		75.54	22.06	0.833	0.694	3.777	-	-	20.00	2	10.00	1	60.00	6	10	1	10		
		87.50	11.83	0.518	0.268	4.375	-	-	-	-	-	-	66.67	6	33.33	3	9		
		73.33	21.23	0.778	0.606	3.667	-	-	7.69	1	23.08	3	61.54	8	7.69	1	13		
		83.53	20.06	0.842	0.708	4.192	-	-	5.66	3	9.43	5	95.28	24	39.62	21	53		
		88.00	17.13	0.754	0.568	4.4	-	-	4.76	1	-	-	42.86	9	52.38	11	21		2
		80.10	25.00	1	1	4	-	-	20.00	2	10.00	1	40.00	4	30	3	10		
		85.00	10.89	0.463	0.214	4.25	-	-	-	-	11.11	1	66.67	6	22.22	2	9		
		75.00	16.58	0.622	0.386	3.75	-	-	-	-	38.46	5	53.83	7	7.69	1	13		
		81.54	19.94	0.813	0.660	4.077	-	-	5.70	3	13.20	7	49.10	26	32.11	17	53		
		94.00	13.98	0.657	0.432	4.7	-	-	-	-	9.52	2	9.52	2	80.96	17	21		3
		82.22	8.11	0.333	0.111	4.111	-	-	-	-	-	-	90.00	9	10	1	10		
		90.00	16.80	0.756	0.571	4.5	-	-	-	-	11.10	1	22.20	2	66.70	6	9		
		83.33	9.34	0.390	0.152	4.167	-	-	-	-	-	-	84.60	11	15.40	2	13		
		88.46	13.68	0.605	0.367	4.423	-	-	-	-	3.70	3	45.20	29	49.10	26	53		
		87.00	25.04	1.089	1.187	4.35	-	-	14.30	3	-	-	19.00	9	66.70	14	21		4
		82.22	22.57	0.928	0.861	4.111	-	-	10.00	1	10.00	1	50.00	5	30	3	10		
		90.00	11.88	0.535	0.286	4.5	-	-	-	-	11.10	1	33.30	3	55.60	5	9		
		71.66	22.13	0.793	0.629	3.583	-	-	7.70	1	38.40	5	46.20	6	7.70	1	13		
		82.69	22.98	0.950	0.903	4.135	-	-	9.40	5	13.20	7	35.80	25	93.40	28	53		

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85 1.671 = 0.05 52 -*** 3 = 5/ (1+2+3+4+5)= : -*

85 75 · 75 50 · 50 -**** 83.53 = 5/ 4.178 : -**

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% 82,69 ·% 88,46 ·% 81,54

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%						
88.57	16.45	0.728	0.531	4.429	21	
90.00	11.11	0.5	0.25	4.5	10	
91.11	10.16	0.490	0.240	4.556	9	
86.15	10.71	0.462	0.213	4.308	13	
87.96	13.49	0.594	0.352	4.398	53	

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89.34	13.14	0.587	0.345	4.467	21	
84.00	20.76	0.872	0.76	4.2	10	
91.11	10.91	0.497	0.247	4.556	9	
83.08	12.83	0.533	0.284	4.154	13	
87.85	14.75	0.648	0.420	4.392	53	

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% 87,85

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% 50

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	%					
	60.95	38.53	1.174	1.379	3.048	
	64.00	33.66	1.077	1.16	3.20	
	48.88	35.99	0.880	0.774	2.444	
	55.38	46.19	1.279	1.637	2.769	
	61.89	36.22	1.121	1.256	3.094	

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	%						
	73.32	29.56	1.084	1.175	3.666	21	
	74.00	24.31	0.899	0.809	3.7	10	
	73.3	18.18	0.667	0.444	3.667	9	
	75.38	21.21	0.799	0.639	3.769	13	
	73.96	24.95	0.923	0.851	3.698	53	

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0,923
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3.7692	3.6667	3.7	3.666	
75.384	73.32	74.00	73.32	

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	/	14.311	4.283		
	/	9.863	3.981		
	/	7.682	3.706		
	1.671	12.804	4.157		
	/	12.511	4.077		
	/	16.062	4.423		
	/	12.774	4.135		
	1.671	13.115	4.192		

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							%		%		%		%						
		%88.5	21.65	0.959	0.919	4.429	-	-	9.52	2	4.76	1	19.05	4	66.76	14	21		1
		%82.0	13.09	0.539	0.29	4.1	-	-	-	-	10	1	70	7	20	2	10		
		%86.6	15.38	0.667	0.444	4.333	-	-	-	-	11.12	1	44.44	4	44.4	4	9		
		%86.0	22.67	0.751	0.508	4.358	-	-	7.69	1	23.08	3	46.15	6	23.08	2	13		
		%84.15	18.69	0.786	0.618	4.208	-	-	5.7	3	11.32	6	32.6	21	43.4	29	53		2
		%87.61	22.67	1.001	1.002	4.381	-	-	9.52	2	9.52	2	14.3	3	66.7	14	21		
		%76.6	38.54	1.084	1.176	3.8	-	-	20	2	10	2	40	4	30	3	10		
		%93.3	10.10	0.471	0.222	4.667	-	-	-	2	-	1	33.3	3	66.7	4	9		
		%76.92	17.20	0.662	0.433	3.846	-	-	-	-	30.76	-	53.84	7	15.4	2	13		3
		%83.77	21.13	0.902	0.814	4.189	-	-	7.5	4	13.2	4	32.1	17	47.2	25	53		
		%77.14	24.38	0.946	0.884	3.857	-	-	14.3	3	9.5	7	52.4	12	23.8	5	21		
		%72.0	30.93	1.114	1.24	3.6	-	-	20	2	30	2	20	2	30	3	10		
		%73.33	19.92	0.736	0.534	3.667	-	-	11.1	1	22.22	3	55.56	5	11.11	1	9		4
		%70.77	14.09	0.499	0.249	3.538	-	-	-	-	46.15	2	53.84	7	-	-	13		
		%73.96	23.83	0.881	0.777	3.698	-	-	11.3	6	24.53	6	47.18	25	16.98	9	53		
		%85.71	14.66	0.628	0.395	4.286	-	-	-	-	9.5	13	52.4	11	38.1	8	21		
		%86.0	10.66	0.458	0.21	4.3	-	-	-	-	-	2	20	7	30	3	10		5
		%84.44	14.86	0.629	0.395	4.222	-	-	-	-	11.1	1	55.6	5	33.3	3	9		
		%80.0	19.61	0.784	0.616	4.00	-	-	-	-	30.7	4	38.5	5	30.8	4	13		
		%84.15	15.59	0.657	0.428	4.208	-	-	-	-	13.20	8	58.83	27	33.96	18	53		
		%91.43	16.42	0.751	0.564	4.571	-	-	4.8	1	9.8	1	19	4	71.4	15	21		5
		%84.0	14.28	0.6	0.36	4.2	-	-	-	-	10	1	60	6	30	3	10		
		%84.44	9.89	0.416	0.173	4.22	-	-	-	-	-	-	77.8	7	22.2	2	9		
		%80.00	13.86	0.560	0.308	4.00	-	-	-	-	15.4	2	69.02	9	15.4	2	13		
	00	%86.00	18.02	0.684	0.475	4.302	-	-	1.9	1	7.5	4	49.1	26	41.5	22	53		

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	93.33	10.10	0.471	0.222	4.667		
	87.62	22.67	1.001	1.002	4.381		
	76.92	17.20	0.662	0.438	3.846		
	76.00	28.54	1.084	1.176	3.800		

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	77.14	24.38	0.940	0.886	3.857		
	73.33	19.92	0.730	0.534	3.667		
	72.0	30.93	1.114	1.24	3.6		
	70.77	14.09	0.499	0.249	3.538		

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	84.15	16.879	0.710	0.504	4.2088	53		1
	83.396	17.266	0.720	0.518	4.170	53		2
	78.868	19.34	0.763	0.581	3.943	53		3
	78.868	19.34	0.763	0.581	3.943	53		4
	80.75	18.61	0.751	0.565	4.038	53		5
	74.71	22.15	0.828	0.685	3.736	53		6
	78.862	18.70	0.738	0.544	3.943	53		7
	77.74	22.16	0.861	0.742	3.887	53		8

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1	4.208	1	3.926	1	4.333	1	4.1	1	4.381		1
2	4.170	2	3.846	2	4.222	1	4.1	1	4.381		2
5	3.943	3	3.539	3	4.111	4	3.8	2	4.286		3
5	3.944	4	3.462	5	3.888	3	3.9	2	4.286		4
4	4.048	3	3.539	1	4.333	1	4.2	3	4.148		5
7	3.698	3	3.539	6	3.444	5	3.4	4	4.048		6
3	4.143	1	3.846	4	4	1	4.2	5	3.857		7
6	3.887	3	3.539	5	3.888	4	3.8	3	4.143		8

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	77.14	16.56	0.64	0.41	3.86	21	
	68.80	27.90	0.95	0.90	3.44	10	
	66.6	20.00	0.67	0.44	3.33	9	
	56.6	31.57	0.89	0.80	2.83	12	
	68.84	25.10	0.86	0.71	3.49	52	

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نتائج الدراسة

ومقترحاتها

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قائمة المراجع

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الملاحق



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CSA

هائل سعيد أنعم وشركاه (ش.م.م)

Hayel Saeed Anam & co. [C.S.C]

Head Office

الإدارة العليا

المحترم

الأخ / المدير العام

تحية طيبة وبعد ،،،

الموضوع / إمتييان لنيل درجة الماجستير

إشارة إلى الموضوع أعلاه ، وبحسب توجيهات الأخ الأستاذ / شوقي أحمد هائل سعيد (نائب المدير العام) ، مرفق لكم إمتييان للباحث / ناصر محمد علي المجهلي ، لنيل درجة الماجستير ، وعنوان الإمتييان (خصائص المعلومات المحاسبية وأثرها في إتخاذ القرارات) . يرجى التوجيه إلى المختصين لديكم ، وذلك للقيام بتعبئة الإمتييان المرفق وإعادة إرساله لنا وذلك خلال موعد أقصاه الخميس الموافق ٢٠٠٨/٩/١١ .

علماً بأن الإمتييان موجه لكلاً من :

- الشؤون التجارية .
- المراجعة .
- الحسابات .
- التصدير .

ومرفق لسيادتكم صورة من رسالة الإخوة جامعة الحاج لخضر - باتنة - جمهورية الجزائر والموجهة لنا بهذا الخصوص .

وتفضلوا بقبول وافر التقدير ،،،

إبراهيم الجماعي

رئيس قسم تنمية الموارد البشرية

فؤاد القدسي

مختص التدريب

يعتمد

سيد إبراهيم المقدم

مدير مركز التنظيم والموارد البشرية

مركز التنظيم والموارد البشرية	
الرقم : ٨١٣	
تاريخ : ٢٠٠٨/٩/٢	
المرفقات : ٥	

ABSTRACT

The role of accounting, in its different branches, is intensified as a system to produce information of relative benefit and convey the financial information to different and wide categories of the society, whether it serves their interests or not. This is done through financial statements and reports that reflect what took place in the economic institution. This would help in making economic and investment decisions.

The importance of the financial statements as outputs of the accounting system applied in the institution requires preparation of the statements be on bases of the disclosure of the ambiguous issues that have the relative important effect in the decision making process.

Any misleading information contained in these statements will lessen their importance; consequently, it will affect the decision of investment which is considered as an important and serious decision. This requires the availability of information at high degree of objectivity and accuracy.