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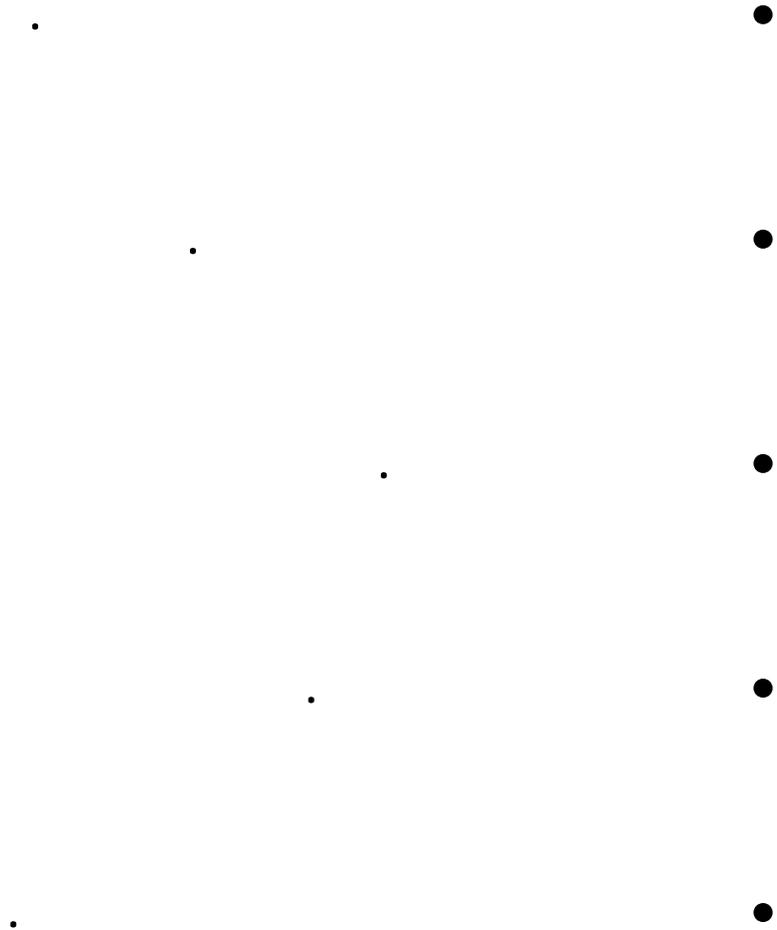
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## **Abstract**

This study aimed to identify the role of accounting information in managerial decision making in general joint-stock companies in Palestine.

To fulfill the objectives of this study and to answer its questions, the researcher investigated previous literature related to the subject of the study. Through this literature, the researcher was able to get secondary data which constituted the conceptual framework of the study. As for the practical framework, the researcher used a questionnaire designed for this purpose. The researcher used the descriptive analytical method and conducted the needed statistical analysis and tested the study hypotheses.

The study concluded with the following findings:

1. Accounting information has a vital role in decision making in general joint-stock companies.
2. There is a considerable use of financial lists to get accounting information which is used in decision making.
3. The accounting information used in decision making has the characteristic and the major requirements.
4. The general joint-stock companies are committed to publishing detailed information associated with financial lists to facilitate easy access to clear accounting information to be used in decision making processes.

### **Recommendations:**

1. Increasing the use of accounting information in future planning and policy-making processes in companies.
2. Ensuring support of high level administration in general joint-stock companies to financial management departments through providing them with proficient staff and empowering workers to improve their knowledge of subject matter in the field of accounting so that they can provide vital accurate accounting information and outcomes.

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2-2 تعريف المحاسبة وتطورها:

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<sup>2</sup> نقلا عن الخدائش وآخرون، 2004، ص16.

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3-2 مفهوم المحاسبة كنظام للمعلومات :-

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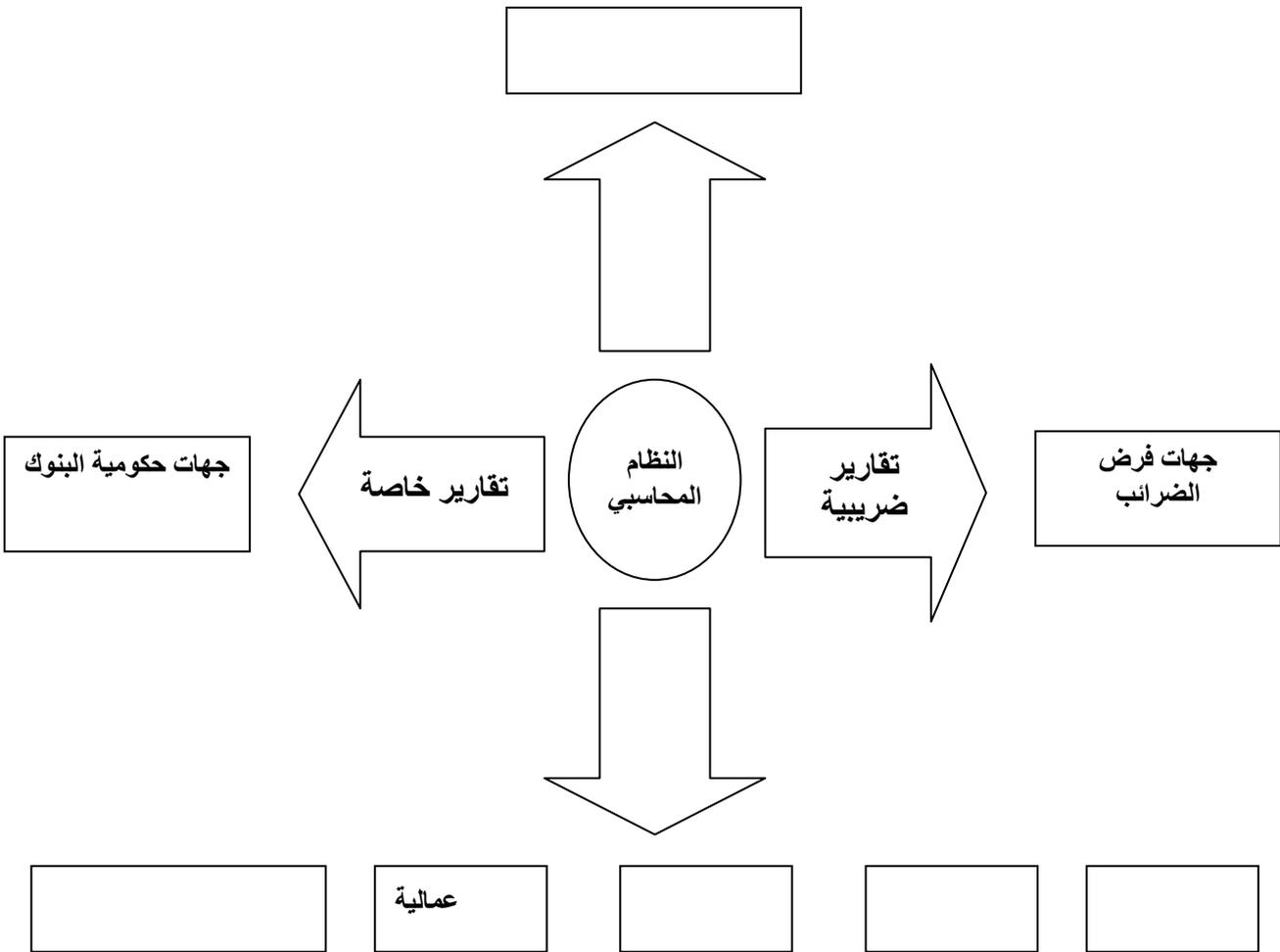
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(المصدر: حنان وآخرون، 2004، ص33)

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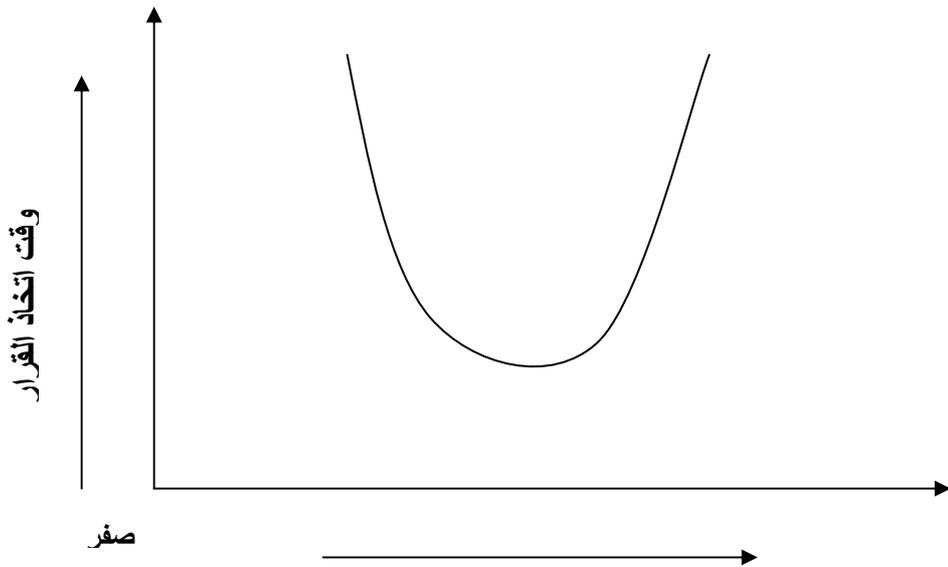
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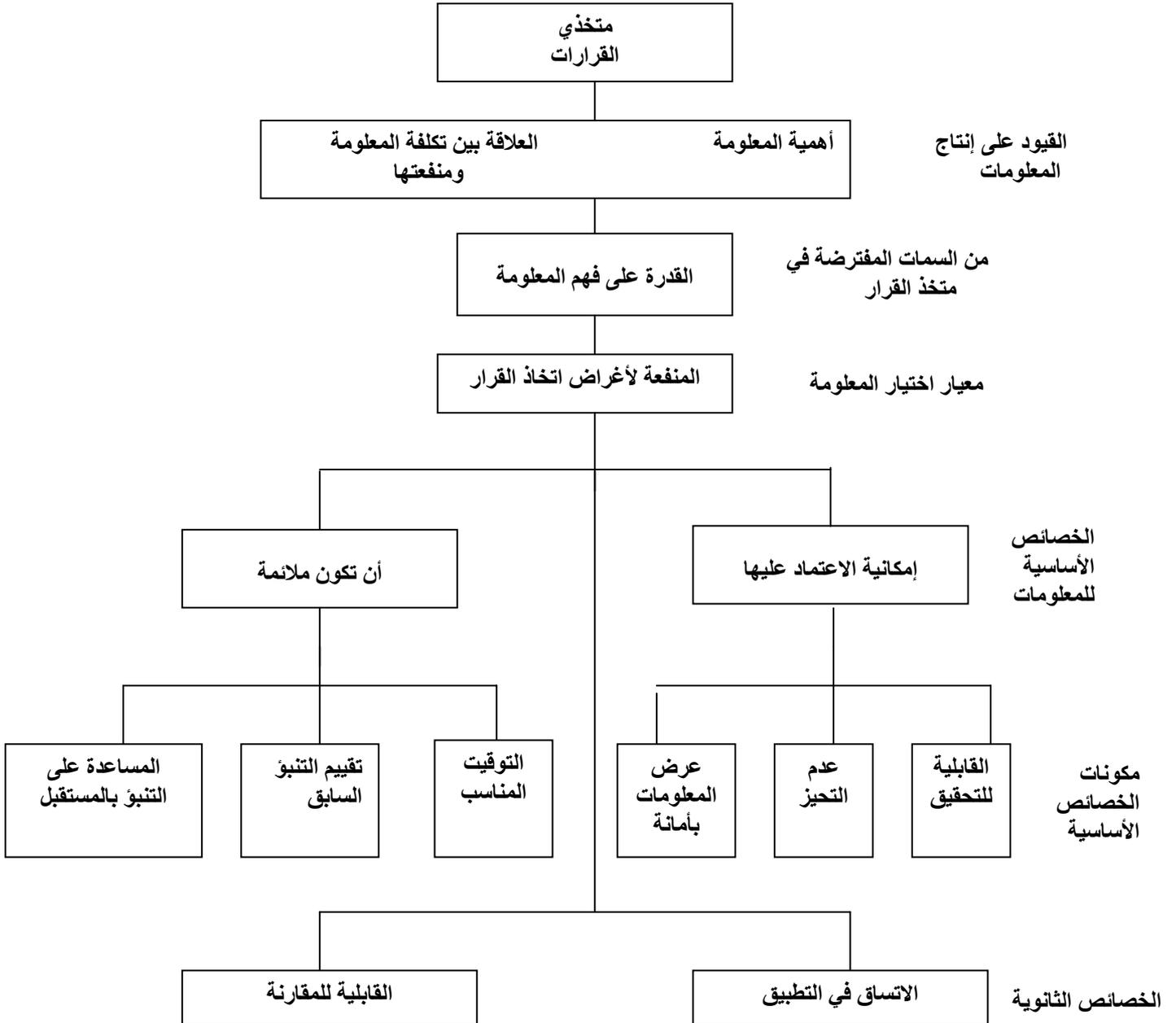
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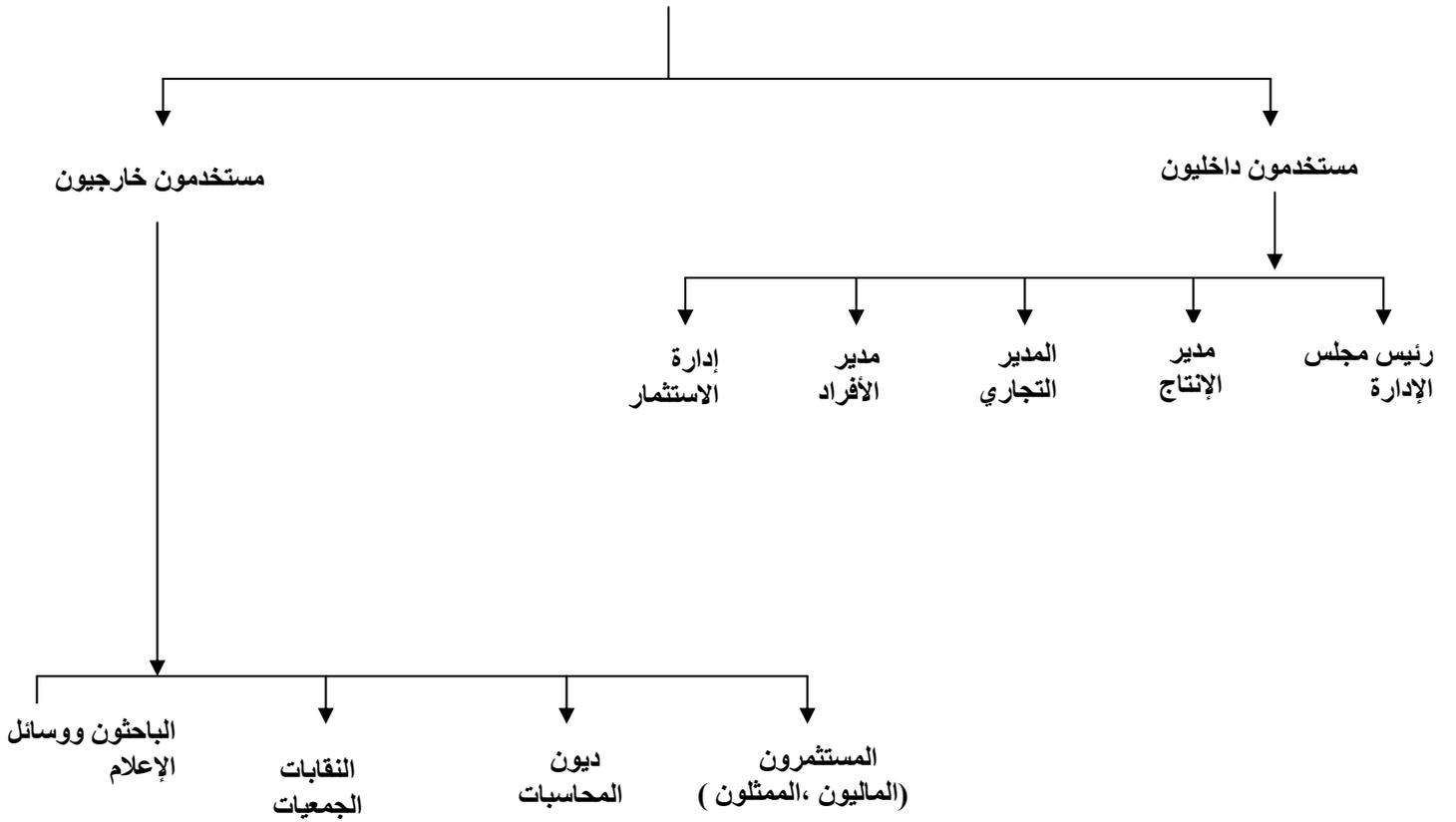
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## الفصل الثالث

المعلومات المحاسبية ودورها في اتخاذ القرارات الإدارية في

الشركات المساهمة العامة

1-3 مقدمة

2-3 مفهوم عملية اتخاذ القرارات الإدارية.

3-3 أنواع القرارات وتصنيفها.

4-3 أهمية اتخاذ القرارات.

5-3 دور المعلومات المحاسبية في اتخاذ القرارات.

6-3 صلاحية المعلومات المحاسبية كأساس لترشيد القرارات.

### 1-3 مقدمة:

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(83 2003 )

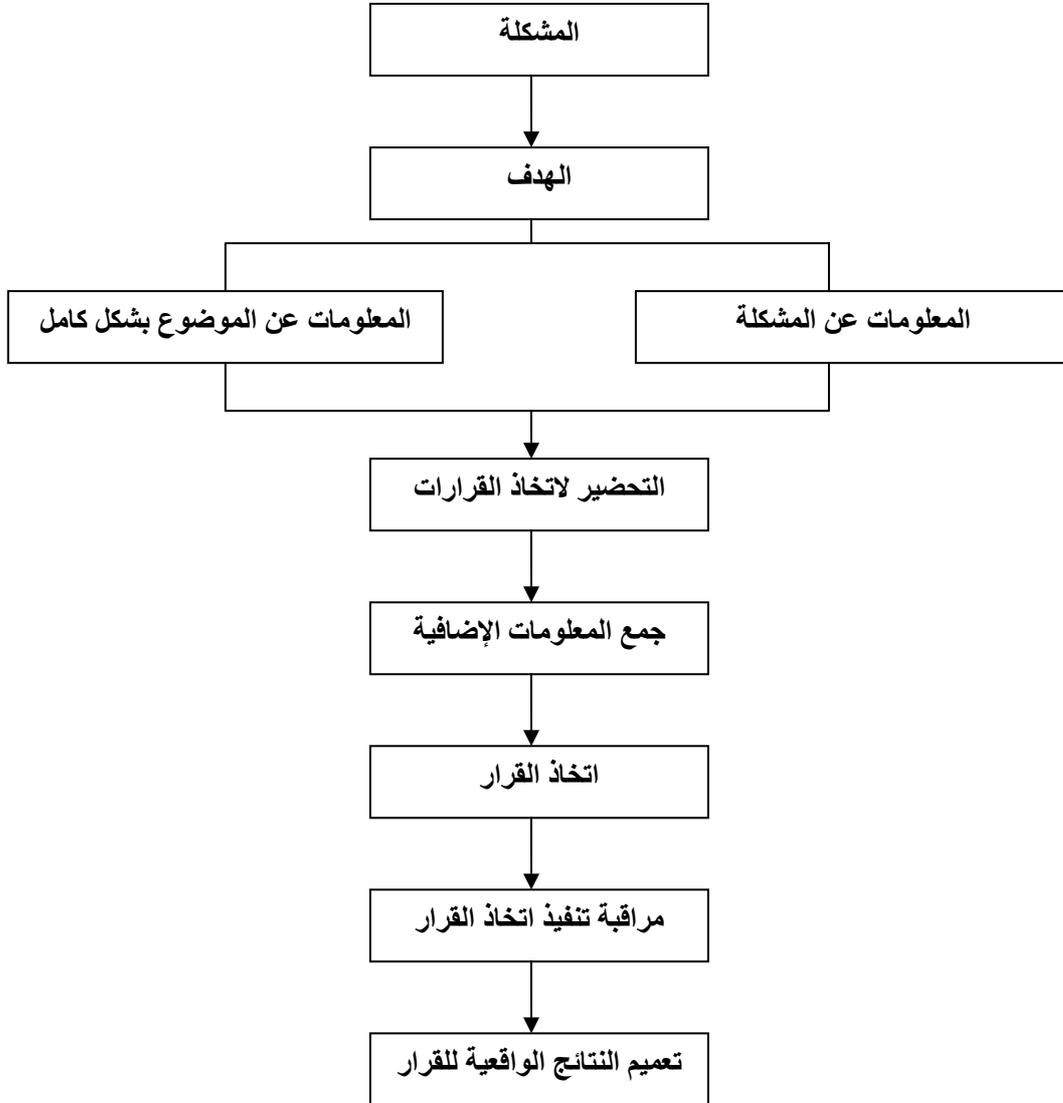
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(27 2003 )

(93 1998 )

**1-4-3 القرار الإداري الجيد:**

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Sig			
0.005	0.503		1
0.008	0.477		2
0.000	0.748		3
0.000	0.707		4
0.046	0.367		5

(0.05)

(3)

Sig			
0.000	0.737		1
0.000	0.847		2
0.000	0.786		3
0.000	0.784		4

(0.05)

(4)

Sig			
0.000	0.814		1
0.000	0.831		2
0.000	0.896		3

(0.05)

(5)

Sig			
0.000	0.809		.1
0.000	0.729		.2
0.006	0.487		.3
0.000	0.602		.4
0.000	0.708		.5
0.000	0.684		.6
0.000	0.803		.7
0.000	0.825		.8
0.000	0.868		.9
0.000	0.817		.10
0.007	0.486		.11
0.004	0.509		.12

(0.05)

(6)

Sig			
0.001	0.582		.1
0.000	0.649		.2
0.010	0.461		.3
0.000	0.708		.4
0.000	0.613		.5
0.000	0.699		.6
0.000	0.605		.7
0.000	0.622		.8
0.000	0.638		.9
0.000	0.774		.10
0.000	0.640		.11

(0.05)

(7)

Sig			
0.012	0.451		1.
0.000	0.643		2.
0.000	0.658		3.
0.000	0.676		4.

(0.05)

(8)

Sig			
0.007	0.484		1
0.001	0.579		2
0.026	0.407	)	3
0.001	0.577	(	4
0.007	0.484	.	5

(0.05)

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(9)

0.600	0.429	12	
0.925	0.861	12	
0.669	0.667	*11	
0.532	0.362	10	

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(0.532)

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(10)

0.675	12	
0.902	12	
0.844	11	
0.709	10	

(0.675)

(11)

0	0	10	17.5	7	5
40	16	50-11	22.5	9	10-6
22.5	9	100-51	40	16	20-11
37.5	15	100	20	8	20
100	40		100	40	
52.5	21		40	16	
47.5	19		32.5	13	
			20	8	
			7.5	3	
100	40		100	40	

( 20-6)

(12)

15	6		
27.5	11		
22.5	9		
32.5	13		
2.5	1		
100	40		
0	0		
10	4		
60	24		
25	10		
5	2		
100	40		
57.5	23		
25	10		
2.5	1		
7.5	3		
7.5	3		
100	40		
22.5	9	5	
35	14	10-6	
30	12	20-11	
12.5	5	20	
100	40		



(13)

3	87	4.350	23	11	4	1	1			1
			57.5	27.5	10	2.5	2.5	%		
1	95	4.750	31	8	1	0	0			2
			77.5	20	2.5	0	0	%		
5	79.5	3.975	17	12	7	1	3			3
			42.5	30	18	2.5	7.5	%		
4	80	4.000	18	14	2	2	4			4
			45	35	5	5	10	%		
2	93.5	4.675	27	13	0	0	0			5
			67.5	32.5	0	0	0	%		

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(4)

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(14)

(40 = )

1	3	3	20	11	9	0	0			1
			50	27.5	22.5	0	0	%		
2	2	2	17	13	10	0	0			2
			42.5	32.5	25	0	0	%		
4	4	1	14	9	17	0	0			3
			35	22.5	42.5	0	0	%		
3	1	4	15	19	6	0	0			4
			37.5	47.5	15	0	0	%		

( )

(%70)

(%100 – 81)

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(15)

(40 = )

		-81 %100	61-80%	41-60%	21-40%	%20	
90.5	4.525	28	7	4	0	1	
		70	17.5	10	0	2.5	%

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(1)

جدول (16)

(40 = )

0	0	
77.5	31	
22.5	9	
100	40	

(%77.5)

(%22.5)

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(2)

(17)

(40 = )

1	95.5	4.775	31	9	0	0	0			1
			77.5	22.5	0	0	0	%		
2	91	4.550	23	16	1	0	0			2
			57.5	40	2.5	0	0	%		
3	90	4.500	24	14	0	2	0			3
			60	35	0	5	0	%		

(3)

جدول (18)

(40 = )

20	8	
0	0	
80	32	
100	40	

(%80)

(%20)

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(19)

(40 = )

م	البيان	درجة ضعيفة جدا	درجة ضعيفة	درجة متوسطة	درجة عالية	درجة عالية جدا			
1	%	0	0	1	12	27	4.650	93	5
		0	0	2.5	30	67.5			
2	%	0	0	0	9	31	4.775	95.5	1
		0	0	0	22.5	77.5			
3	%	0	0	0	14	26	4.650	93	6
		0	0	0	35	65			
4	%	0	0	0	11	29	4.725	94.5	3
		0	0	0	27.5	72.5			
5	%	0	0	0	11	29	4.725	94.5	4
		0	0	0	27.5	72.5			
6	%	0	0	2	14	24	4.550	91	9
		0	0	5	35	60			
7	%	0	1	4	4	31	4.625	92.5	7
		0	2.5	10	10	77.5			
8	%	0	0	3	12	25	4.550	91	10
		0	0	7.5	30	62.5			
9	%	0	2.5	5	8	29	4.625	92.5	8
		0	0	20	20	72.5			
10	%	0	2	4	14	20	4.300	86	12
		0	5	10	35	50			
11	%	0	0	0	9	31	4.775	95.5	2
		0	0	0	22.5	77.5			
12	%	0	0	1	21	18	4.425	88.5	11
		0	0	2.5	52.5	45			

(%86)

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جدول (20)

(40 = )

			بشكل كبير جدا	بشكل كبير	بشكل متوس ط	بشكل ضعي ف	بشكل ضعي ف جدا	البيان	
6	89.5	4.475	20	19	1	0	0	العدد	1
			50	47.5	2.5	0	0	%	
10	89	4.450	21	16	3	0	0	العدد	2
			52.5	40	7.5	0	0	%	
3	90.5	4.525	24	13	3	0	0	العدد	3
			60	32.5	7.5	0	0	%	
7	89.5	4.475	22	15	3	0	0	العدد	4
			55	37.5	7.5	0	0	%	

8	89.5	4.475	26	9	4	0	1	العدد		5
			65	22.5	10	0	2.5	%		
1	91.5	4.575	28	8	3	1	0	العدد		6
			70	20	7.5	2.5	0	%		
4	90.5	4.525	24	13	3	0	0	العدد		7
			60	32.5	7.5	0	0	%		
5	90	4.500	23	14	3	0	0	العدد		8
			57.5	35	7.5	0	0	%		
11	88	4.400	23	12	4	0	1	العدد		9
			57.5	30	10	0	2.5	%		
9	89.5	4.475	22	15	3	0	0	العدد		10
			55	37.5	7.5	0	0	%		
2	91.5	4.575	26	11	3	0	0	العدد		11
			65	27.5	7.5	0	0	%		

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1	93.5	4.675	32	5	2	0	1		1
2	92.5	4.625	31	5	3	0	1		2
4	90	4.500	29	6	2	2	1		3
3	90.5	4.525	30	5	3	0	2		4

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5	65.5	3.275	7	13	9	6	5		.1
1	92	4.600	28	10	1	0	1		.2
3	81	4.050	25	5	2	3	5	( )	.3
4	77	3.850	10	11	0	0	0		.4
2	91	4.550	29	7	2	1	1		.5

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## النتائج والتوصيات

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	1995	.24
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1. <http://vb.arabsgate.com/archive/index.php/t-451204.html>
2. [www.socpa.org.sa/As/as--/index.htm](http://www.socpa.org.sa/As/as--/index.htm)

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20	<input type="checkbox"/>	20-11	<input type="checkbox"/>	10-6	<input type="checkbox"/>	5	<input type="checkbox"/>
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