

AN EMPIRICAL STUDY OF THE USE OF COST ACCOUNTING  
SYSTEMS IN LIBYAN AGRICULTURAL FIRMS

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**AN EMPIRICAL STUDY OF THE USE OF COST ACCOUNTING SYSTEMS IN  
LIBYAN AGRICULTURAL FIRMS**

**By**

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**Kolej Perniagaan**  
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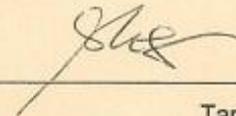
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## ABSTRACT

The agricultural sector is one of the important contributors to Libyan economy. Most of the agricultural firms in Libya are government-owned and recently compelled to compete with foreign companies. Available literature shows that one of the challenges faced by the government-owned agricultural firms in Libya is the ever-increasing production costs. This results in the reduction of the country's wheat production as the market price decreases. The importance of understanding the impact of the increasing costs motivates the thesis to investigate the nature of cost accounting systems in the agricultural firms which receives less attention than the manufacturing sector.

The main objective of the thesis is to examine and understand the current practice of cost accounting systems in Libyan agricultural firms. Using a mixed-method explanatory design, three instruments were used to collect the data, namely a questionnaire-based survey, interviews and documentation analysis. A total of 57 questionnaires were distributed to government-owned agricultural firms in Libya. In addition, interviews with management accountants and documentation analysis were conducted to support the findings.

A framework was developed based on the survey findings, which includes the influence of six contingent factors on the use of cost accounting systems. This study found that the firm size, cost structure, importance of cost information and legal obligation positively and significantly influence Libyan agricultural firms to use cost accounting systems. The influence of both competition and product diversity, on the other hand are not significant. The results of the study are expected to have implications for Libyan agricultural firms regarding the importance of using cost accounting systems in managing their production costs.

**Keywords:** Libya, traditional costing, cost accounting systems, agricultural firms.

## ABSTRAK

Sektor pertanian merupakan salah satu penyumbang utama kepada ekonomi Libya. Kebanyakan firma berasaskan tani di Libya adalah milik kerajaan, tetapi sejak akhir-akhir ini telah memaksa firma tempatan untuk bersaing dengan firma-firma asing. Kajian terdahulu menunjukkan salah satu cabaran yang dihadapi oleh syarikat berasaskan tani milik kerajaan di Libya adalah kos pengeluaran yang semakin meningkat setiap tahun. Hal ini memberikan kesan terhadap pengeluaran gandum dalam negara kerana nilai pasaran yang menyusut disamping kos pengeluaran yang semakin meningkat. Kepentingan dalam memahami kesan peningkatan kos pengeluaran telah mendorong tesis ini untuk mengkaji sistem perakaunan kos dalam firma berasaskan tani di Libya yang kurang mendapat perhatian berbanding dengan sektor perkilangan.

Objektif utama kajian ini adalah untuk meneliti dan memahami amalan semasa sistem perakaunan kos dalam firma berasaskan tani di Libya. Dengan menggunakan reka bentuk penjelasan, tiga kaedah telah digunakan untuk mengumpul data, iaitu soal selidik, temu bual, dan analisis dokumentasi. Sebanyak 57 borang soal selidik telah dihantar kepada firma berasaskan tani milik kerajaan di Libya. Di samping itu, kaedah temubual dan analisis dokumentasi juga dijalankan untuk menyokong dapatan kajian.

Satu kerangka kerja telah dibentuk berdasarkan dapatan kajian, termasuk pengaruh enam faktor penentu ke atas penggunaan sistem perakaunan kos. Kajian ini mendapati saiz firma, struktur kos, kepentingan maklumat kos dan kewajipan mematuhi undang-undang adalah positif dan signifikan dalam mempengaruhi amalan sistem perakaunan kos bagi firma berasaskan tani di Libya. Tahap persaingan dan kepelbagaian produk didapati tidak signifikan. Hasil dapatan kajian ini dijangka akan memberikan implikasi positif terhadap firma berasaskan tani di Libya tentang kepentingan menggunakan sistem perakaunan kos terutama dalam pengurusan kos pengeluaran.

**Kata kunci:** Libya, pengekosan tradisional, sistem perakaunan kos, firma berasaskan tani.

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## **List of Abbreviations**

ABC	Activity-Based Costing
AIAEE	Association of International Agricultural Extension Education
CAS	Cost Accounting System
CASB	American Cost Accounting Standard Board
FA	Factory Automation
FAO	Food and Agricultural Organization
FMS	Flexible Manufacturing Systems
GAO	Government Accountability Office
GDP	Gross Margin Product
ICWA	Institute of Cost and Works Accountants
IMF	International Monetary Fund
JIT	Just In Time
JOC	Job Order Costing
LCC	Life Cycle Costing
MAPs	Management Accounting Practices
MAS	Management Accounting System
MOH	Manufacturing Overhead Costs
PC	Process Costing
SC	Standard Costing
SMEs	Small and Medium Enterprises
SPSS	Statistical Package for the Social Sciences
TC	Target Costing

# **CHAPTER ONE INTRODUCTION**

## **1.1 Introduction**

This chapter aims to provide a general introduction to this thesis and includes seven sections. The first section briefly explains the importance of cost accounting systems. The second section explains the problem statement. The third and fourth sections present the research objectives and research questions, respectively. The last three sections discuss the significance of the study, the scope of the study, and finally the structure of the thesis.

## **1.2 Background of the Study**

Accounting researchers have argued that the development of cost accounting systems is associated with the development of the industrial sector. Earlier researchers argued that the Industrial Revolution, which happened in the eighteenth century, was the starting point for cost accounting systems (Garner, 1947; Mephram, 1988; Fleischman & Parker, 1991; Fleischman & Tyson, 1993; Ning, 2005). Connecting the development of cost accounting systems with the Industrial Revolution led to most earlier researchers concentrating on the manufacturing sector's cost accounting systems (Karmarkar, Lederer, & Zemmerman, 1989; Fleischman & Tyson, 1993; Cropper & Drury, 1996; Brierley, Cowton, & Drury, 2001a; Fullerton & Mcwatters, 2004). A few researchers, such as Ittner and Larcker (2002) and Hume-Schwarz (2007), have claimed that cost accounting should be named manufacturing accounting because it serves manufacturing businesses and the production of commodities. Ittner and Larcker (2002) supported the assertion that cost accounting systems are widely used in manufacturing organizations,

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