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CONTINGENCY FACTORS AND STRATEGIC MANAGEMENT
ACCOUNTING USAGE IN THE ALGERIAN MEDIUM-SIZED ENTERPRISES

ABDELHALIM BOUZOURINE

MASTER OF SCIENCE (INTERNATIONAL ACCOUNTING)
UNIVERSITI UTARA MALAYSIA
JANUARY 2017
CONTINGENCY FACTORS AND STRATEGIC MANAGEMENT
ACCOUNTING USAGE IN THE ALGERIAN MEDIUM-SIZED ENTERPRISES

By

ABDELHALIM BOUZOURINE

Thesis Submitted to
Othman Yeop Abdullah Graduate School of Business,
Universiti Utara Malaysia,
in Fulfilment of the Requirement for the Degree of Master of Sciences
(International Accounting)
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06010 UUM Sintok
ABSTRACT

This study aims to examine the effect of the selected contingent factors (e.g. perceived environmental uncertainty, market orientation and technology) on the practice of strategic management accounting usage in medium-sized manufacturing companies in Algerian. The research framework is based on contingency theory. This study uses a survey method, and questionnaires are distributed to the top management of medium-sized manufacturing companies in Algeria to provide some evidence supporting the effect of contingent factors on the adoption of strategic management accounting techniques. To analyse the data collected, the Smart-PLS 3 used to test the hypotheses in this study. The results found that the factors from the contingent factors that have a positive and significant effect on strategic management accounting usage are perceived environmental uncertainty and market orientation, while, technology is not significant to strategic management accounting usage. The results provide implication to theoretical and practical. The findings contribute to the body of knowledge in strategic management accounting and contingency theory. The results provide evidence to top management in terms of the important factors that influence strategic management accounting usage.

Keywords: Contingency Theory, Perceived Environmental Uncertainty, Market Orientation, Technology, Strategic Management Accounting, Small and Medium Enterprises (SMEs), Algeria.
ABSTRAK


Kata kunci: Teori kontingensi, Ketakpastian persekitaran tanggapan, Orientasi pasaran, Teknologi, Perakaunan pengurusan strategik, Perusahaan Kecil dan Sederhana (SME), Algeria.
ACKNOWLEDGEMENT

‘In the Name of Allah, Most Gracious, Most Merciful’

Praise be to God, the Lord of the world and prayers and peace upon Mohammed, His servant and Messenger. I would like to express my deep gratitude and heartfelt thanks to my wonderful supervisor Dr. Rapiah binti Mohamed for her encouragement, support, guidance, and excellent supervision throughout the Master journey.

I also owe a great amount of gratitude to my dearest father and mother for their unwavering love, respect, prayers and support. May Almighty Allah reward them with the best of His rewards. My sincere appreciation also goes to my brothers and sisters for their encouragement.

Last but not least, to all my course mates, friends and Algerian brothers, thank you for your help and mutual cooperation throughout the thesis and Master Program accomplishment period.
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<thead>
<tr>
<th>Acronym</th>
<th>Definition</th>
</tr>
</thead>
<tbody>
<tr>
<td>SMA</td>
<td>Strategic Management Accounting</td>
</tr>
<tr>
<td>SMEs</td>
<td>Small and Medium-sized enterprises</td>
</tr>
<tr>
<td>MISMEPI</td>
<td>Ministry of Industry, Small and Medium-sized</td>
</tr>
<tr>
<td></td>
<td>Enterprises and Promotion of Investments</td>
</tr>
<tr>
<td>EU</td>
<td>European Union</td>
</tr>
<tr>
<td>IT</td>
<td>Information Technology</td>
</tr>
<tr>
<td>NOS</td>
<td>National Office of Statistic</td>
</tr>
<tr>
<td>ICTs</td>
<td>Information and Communication Technology</td>
</tr>
</tbody>
</table>
CHAPTER ONE: INTRODUCTION

1.1 Background of the Study

In the 21st century, business activity is the main source of income generation for every country in this world. The small and medium-sized enterprises or known as Small and Medium Enterprises (SMEs) is the most popular business entity in every country. SMEs has been recognizing as the main business contributors in most of the countries across the globe. Besides that, SMEs has been representing an important influence in this era of modern information-based economies. According to Mitchell and Reid (2000), it is necessary to pay attention on SMEs because SMEs are really suitable for new economic opportunities. SMEs have the capability to become an important economic key to improve every nation's economy. Since these SMEs have a positive contribution and capacity. Policy makers have been considering SMEs as a main economic key to boost economic growth. SMEs have its own capability and capacity to run their business but to improve overall of the SMEs performances there were numerous projects have been issued. For example, according to SME Annual Report (2007), SMEs have involved in the effort to improve management and business methods especially in production, quality improvement, marketing and accounting skills.

Mosbah and Debili (2014) stated that SMEs have been facing some challenges to sustain their business due to several reasons. The reasons are changing market conditions, insufficient of capital, improper management skills and poor usage of basic business and management practices. The management practices are really
REFERENCES


Chin, W. W., Marcolin, B. L., & Newsted, P. R. (2003). A partial least squares latent variable modeling approach for measuring interaction effects: Results from a Monte Carlo simulation study and an electronic-mail emotion/adoption study. Information systems research, 14(2), 189-217.


APPENDIX A

QUESTIONNAIRE

The influence of the contingency factors on SMA usage in the Algerian SMEs

Dear Sir/madam

This research is undertaken to investigate, The influence of the contingency factors on SMA usage in the Algerian SMEs, and presenting this research as a part fulfillment of the requirement for the degree of Master of Science (International Accounting) at Universiti Utara Malaysia (UUM). For that this research can be made possible only through your cooperation. There is no right or wrong answers to the questions, all you need to do is to indicate the appropriate response which reflects your view based on your experience in firms.

All the information provided by you will be treated as confidential, and will used for the sole purpose of this research.

Thank you for your cooperation
Sincerely

Bouzourine abdelhalim
Master of International Accounting
College of Business
University Utara Malaysia
06010 Sintok, Kedah
Email: halim.19@hotmail.fr

Tunku Putri Intan Shafinaz
School of Accountancy
Universiti Utara Malaysia
College of Business
Part 1: demographic data: respondent's profile & company.
Please tick (✓) on your answer:

1) your job title is:
☐ Chief executive office
☐ Manager (please specify)
☐ Accountant
☐ Others (please specify)

2) your company is being incorporated as:
☐ A limited liability company
☐ A limited liability company with a sole owner
☐ Partnership
☐ Solidarity Company

3) the total numbers of employees in the organization are:
☐ Fewer than 50
☐ 50-100
☐ 101-150
☐ 151-200
☐ 201-250
☐ More than 250

4) the sector of your company's business is
☐ Electrical & electronics
☐ Chemical including Petroleum
☐ pharmaceutical
☐ industry
☐ Food & beverage
☐ handicraft
☐ Others: (please
☐ specific)
☐ Fabricated Metal
☐ plastics industry

5) the type of strategic management accounting information is used at your
company is
☐ Computerized
☐ Manual

6) Your working experience in this company is:
☐ 1-5 years
☐ 11-15 years
☐ 6-10 years
☐ more than 15 years

7) Your working experience in the industry is:
☐ 1-5 years
☐ 6-10 years
☐ 11-15 years
☐ more than 15 years

8) your highest education is
☐ Degree
☐ amster
☐ PhD
☐ other (..............................)

9) Please state your age
☐ 18-25 years
☐ 36-45 years
☐ 26-35 years
☐ 46-55 years
☐ above 56 years

10) Your Gender is:
☐ male
☐ female
**Part 2: GENERAL INSTRUCTION**
For these sections below, please respond to the questions:

**Section A: SMA usage**
The following statements aim to assess the **Use of strategic management accounting Techniques** in your company.
(Please tick (✓) the most appropriate number on the scale ranging)

1=not at all   2=slight extent   3=moderate extent   4=great extent   5=very large extent

<table>
<thead>
<tr>
<th>Event</th>
<th>Description</th>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>5</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Activity based costing</td>
<td>✓</td>
<td></td>
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<td></td>
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</tr>
<tr>
<td></td>
<td>(is a costing methodology that identifies activities in an organization and assigns the cost of each activity with resources to all products and services according to the actual consumption by each)</td>
<td></td>
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<tr>
<td>2</td>
<td>Life-cycle costing</td>
<td></td>
<td>✓</td>
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<tr>
<td></td>
<td>(is an economic analysis used in the selection of alternatives that impact both present and future costs.)</td>
<td></td>
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</tr>
<tr>
<td>3</td>
<td>Quality costing</td>
<td></td>
<td></td>
<td>✓</td>
<td></td>
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<tr>
<td></td>
<td>(tools and techniques, which can assist companies with improving quality of product and service and reducing the level of quality costs)</td>
<td></td>
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</tr>
<tr>
<td>4</td>
<td>Target costing</td>
<td></td>
<td></td>
<td></td>
<td>✓</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(is an approach to determine a product's life-cycle cost which should be sufficient to develop specified functionality and quality)</td>
<td></td>
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<td></td>
</tr>
<tr>
<td>5</td>
<td>Value-chain costing</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>✓</td>
</tr>
<tr>
<td></td>
<td>(a costing model that takes into account all aspects of the chain of production, from design to after-sales)</td>
<td></td>
<td></td>
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<td></td>
</tr>
<tr>
<td>6</td>
<td>Benchmarking</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>✓</td>
</tr>
<tr>
<td></td>
<td>(identify the best practices in other companies and apply those practices to their own processes)</td>
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<td></td>
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</tr>
<tr>
<td>7</td>
<td>Performance measurement</td>
<td></td>
<td></td>
<td></td>
<td>✓</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(process of collecting, analyzing and/or reporting information regarding the performance of an individual, group, organization)</td>
<td></td>
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</tr>
<tr>
<td>8</td>
<td>Customer profitability analysis</td>
<td>✓</td>
<td></td>
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<td></td>
</tr>
<tr>
<td></td>
<td>(Analysis of the revenue streams and service costs associated with specific customers or customer groups)</td>
<td></td>
<td></td>
<td></td>
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<td></td>
</tr>
</tbody>
</table>
Section B: Environment uncertainty
The following statements aim to assess the affect of environment uncertainty in your company.
(Please tick (✓) the most appropriate number on the scale ranging)
1=strongly disagree  2= disagree  3=neutral  4= agree  5=strongly agree

<table>
<thead>
<tr>
<th>what extent you agree with the following statements:</th>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>5</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 during the past 5 yr, New products and/or services have been marketed your industry</td>
<td></td>
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</tr>
<tr>
<td>2 during the past 5 yr, your firm faces dynamic external environment (economic and technological)</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>3 during the past 5 yr, the market activities of your competitors Becoming less predictable</td>
<td></td>
<td></td>
<td></td>
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</tr>
<tr>
<td>4 During the past 5 yr, the tastes and preferences of your customers have become much harder to predict</td>
<td></td>
<td></td>
<td></td>
<td></td>
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</tr>
<tr>
<td>5 During the past 5 yr, the legal, political and economic constraints surrounding your firm have increased</td>
<td></td>
<td></td>
<td></td>
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<td></td>
</tr>
</tbody>
</table>

Section C: Market orientation
The following statements aim to assess the affect of Market Orientation in your company.
(Please tick (✓) the most appropriate number on the scale ranging)
1=strongly disagree  2= disagree  3=neutral  4= agree  5=strongly agree

<table>
<thead>
<tr>
<th>what extent you agree with the following statements:</th>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>5</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 My company has a strong understanding of our customers</td>
<td></td>
<td></td>
<td></td>
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</tr>
<tr>
<td>2 My company work closely together to create superior value for our customers</td>
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</tr>
<tr>
<td>3 My company thinks in terms of serving the needs and wants of well-defined markets chosen for their long-term growth and profit potential for the company</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4 My company has a strong market orientation</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Section D: Technology
The following statements aim to assess the affect of Technology in your company.
(Please tick (✓) the most appropriate number on the scale ranging)
1=strongly disagree  2= disagree  3=neutral  4= agree  5=strongly agree

<table>
<thead>
<tr>
<th>what extent you agree with the following statements:</th>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>5</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Our Technology is a core element of the operating system in the organization</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>2 Our production/services techniques are technology based</td>
<td></td>
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<td></td>
</tr>
<tr>
<td>3 Our accounting information system is computer based</td>
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<td></td>
</tr>
<tr>
<td>4 Our organization invest in software packages to aid our accounting and other operational system</td>
<td></td>
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<td></td>
<td></td>
</tr>
</tbody>
</table>

Thank you for your cooperation.
APPENDIX B

استبيان

العوامل المحتمل التي تثر على استعمالات استراتيجية المحاسبة الإدارية

السيد/السيدة:

انا طالب ماستر تخصص محاسبة دولية من جامعة اوتارا ماليزيا. ادعوك في الدراسة التي اقوم بها والتي تبحث في موضوع العوامل المؤثرة على ممارسة تقنيات استراتيجية المحاسبة الإدارية.

هذه الدعوة موجهة إلى مدير الشركة, مدير المحاسبة, مدير الرقابة أو المدير المالي في المؤسسات المشاركة, أو أي شخص كفؤ لتعبئة الاستبيان.

رايكم يسعى بالكامل في تحقيق هدف هذه الدراسة, ونجاحها يعتمد على مشاركتكم في الإجابة على جميع الاسئلة.

اشكركم لتعاونكم على قراءة هذه الرسالة وأوقتكم الثمين لتعبئة الاستبيان.

المشرفة: د. رابية بنت محمد
البريد الإلكتروني: rapiah@uum.edu.my

بوзорين عبد الحليم
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مدرسة المحاسبة
كلية الأعمال
جامعة اوتارا ماليزيا
06010 سنوك, قط ماليزيا
البريد الإلكتروني: Halim. 19@hotmail.fr

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الجزء الأول: هذا الجزء يتضمن مجموعة من الأسئلة على الشركة التي تعمل بها وعلى نفسك من فضلك اختصر الجواب المناسب.

1) منصب عملك هو:
- محاسب
- الرئيس التنفيذي
- مدير (ححد من فضلك)

2) نوع الشركة هو:
- شركة مساهمة محدودة
- شركة ذات امتياز
- شركات مساهمة ذات الشخص الوحيد

3) إجمالي العمال في الشركة هو:
- أقل من 50
- 50-101
- 101-150
- أكثر من 250

4) قطاع الأعمال الخاص بالشركة هو:
- صناعة الأدوية
- كيميائيات وتكريلية
- صناعة حرفية
- صناعة بالاستثمار
- كهرباء والمتنزهات

5) نوع المعلومات الاستراتيجية المحاسبية المستخدمة في شركةك هي:
- واسطة الكمبيوتر

6) خبرتك العملية في هذه الشركة هي:
- 1-5 سنوات
- 5-10 سنوات
- أكثر من 15 سنة

7) خبرتك العملية في هذا القطاع هي:
- 1-5 سنوات
- 5-10 سنوات
- أكثر من 15 سنة

8) أعلى شهادة متحصل عليها هي:
- ليسانس
- الماستر
- الدكتوراه
- شهادة أخرى: 

9) يرجى تحديد سنك:
- 35-45
- 45-50
- 50-55

10) الجنس:
- ذكر
- أنثى
القسم (أ): استخدام تقنيات استراتيجية المحاسبة الإدارية

البيانات التالية تهدف إلى قياس استعمال تقنيات المحاسبة الإدارية في شركتك

(من فضلك اختر من فضلك ضع علامة في المربع المناسب على مقياس:
1 = لا أوافق بشدة 2 = لا أوافق 3 = متوسط 4 = أوافق 5 = أوافق بشدة)

<table>
<thead>
<tr>
<th>الرقم</th>
<th>التكلفة</th>
<th>النطاق</th>
<th>5</th>
<th>4</th>
<th>3</th>
<th>2</th>
<th>1</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>التكلفة حسب النشاط: و نظام يields بعلاج مشكلة تحمل التكاليف غير المباشرة وتخصيصها على النتائج من خلال اعتبار أن النشاط هو موضوع التكلفة المراد قياسها أولاً، وبعد تحديد تكلفة النشاط يتم تحديد تكلفة المنتجات بقدر ما تستهلكه من هذه النشاط المختلفة</td>
<td></td>
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<td></td>
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<tr>
<td>2</td>
<td>التكلفة دورة حياة المنتج: خفض تكلفة المنتج عن طريق إدارة التكلفة خلال جميع مراحل دورة حياته دون التركيز على مرحلة الإنتاج فقط كما هو المعادي في الممارسات التقليدية</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>التكلفة الجودة: هي مجموع التكاليف التي يتم إنفاقها في المشاواة أو المنطقة الإنتاجية لضمان تقديم المنتج إلى المستهلك حسب متطلباته و رغبته</td>
<td></td>
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</tr>
<tr>
<td>4</td>
<td>التكلفة المستهدفة: تهدف إلى تخفيض تكلفة المنتج أثناء مرحلة التخطيط والتطوير والتصميم</td>
<td></td>
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</tr>
<tr>
<td>5</td>
<td>تكلفة مسلسل القية: هي عملية إدارة جميع التكاليف المتعلقة بمجموع مراحل حياة المنتج</td>
<td></td>
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</tbody>
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التخطيط والرقابة وقياس الإداء

<table>
<thead>
<tr>
<th>الرقم</th>
<th>المقارنة بالجودة (الداء المقارن): و تكرار الممارسات الطالبة والمكثفة للمنافسين. ثم تقوم بعد ذلك بتقديمها كمحاولات للمساواة أو التوقف على هؤلاء المنافسين في الإداء</th>
</tr>
</thead>
<tbody>
<tr>
<td>6</td>
<td>المقياس الموافق للإداء: تحديد مهنة المنظمة ثم تحديد الاستراتيجيات التي ينبغي على المنظمة تعليها في ضوء هذه المهمة، ثم ترجمة هذه الاستراتيجيات إلى مجموعة متوازنة من المقاييس التي تعطي إدارة المنظمة معلومات شاملة عن وضع المنظمة</td>
</tr>
</tbody>
</table>

ملاحظة خاصة بالمرجع

تحليل الربح من المستهلك: تحليل الربح المتوقع من زبون معين أو مجموعة زبائن

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القسم (ب): عدم الاستقرار البيني

البيانات التالية تهدف إلى قياس عدم الاستقرار البيني في شركتك

من فضلك ضع "علامة" في المربع الأيمن على مقياس:

1=لا أوافق بشدة 2=لا أوافق 3=متفائل 4=وافق 5=وافق بشدة

<table>
<thead>
<tr>
<th></th>
<th>5</th>
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</tr>
</thead>
<tbody>
<tr>
<td>عايش</td>
<td>خلاف الحس (5 سنوات سائدة. شركتك قامت بتصويت منتجات جيدة جديدة</td>
<td>1</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>عايش</td>
<td>خلاف الحس (5 سنوات سائدة. شركتك بيئة خارجية ديناميكية أي بيئة غير ثابتة (في الاقتصاد و التكنولوجيا)</td>
<td>2</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>عايش</td>
<td>خلاف الحس (5 سنوات سائدة. شركتك أصبحت جزءًا من المنافسين أكثر صموعة التكنولوجيا</td>
<td>3</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>عايش</td>
<td>خلاف الحس (5 سنوات سائدة. أصبحت أماكن تجاوزات الرقى أكثر صموعة التكنولوجيا</td>
<td>4</td>
<td></td>
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<tr>
<td>عايش</td>
<td>خلاف الحس (5 سنوات سائدة. زادت القيود القانونية والسياسية والاقتصادية المحيطة بشركتك</td>
<td>5</td>
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</tbody>
</table>

القسم (ج): توجه السوق

البيانات التالية تهدف إلى قياس توجه السوق في شركتك

من فضلك ضع "علامة" في المربع الأيمن على مقياس:

1=لا أوافق بشدة 2=لا أوافق 3=متفائل 4=وافق 5=وافق بشدة

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</tr>
</thead>
<tbody>
<tr>
<td>توجه</td>
<td>الشركة التي أصل بها تقدم علاجًا جيدًا زائتلا</td>
<td>1</td>
<td></td>
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</tr>
<tr>
<td>توجه</td>
<td>الشركة التي أصل بها تقدم علاجًا جيدًا زائتلا وتقدم علاجًا لقرنًا</td>
<td>2</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>توجه</td>
<td>الشركة التي أصل بها تقدم علاجًا جيدًا زائتلا وتقدم علاجًا لقرنًا وقد تكون على مدى طويل للشركة</td>
<td>3</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>توجه</td>
<td>الشركة التي أصل بها تقدم علاجًا جيدًا زائتلا وتقدم علاجًا لقرنًا وقد تكون على مدى طويل للشركة وأوراق المحتملة على مدى طويل للشركة</td>
<td>4</td>
<td></td>
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<td></td>
</tr>
</tbody>
</table>

القسم (د): التكنولوجيا وتطبيقاتها

البيانات التالية تهدف إلى قياس التكنولوجيا وتطبيقاتها في شركتك

من فضلك ضع "علامة" في المربع الأيمن على مقياس:

1=لا أوافق بشدة 2=لا أوافق 3=متفائل 4=وافق 5=وافق بشدة

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</thead>
<tbody>
<tr>
<td>التكنولوجيا عصر أساسي في نظام التشغيل لهذه المؤسسة</td>
<td>1</td>
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<tr>
<td>الشركة تطبيق تكنولوجيا بشكل كبير</td>
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<tr>
<td>النظام المحاسب للشركة يعتمد على البرامج المحاسبية الإلكترونية</td>
<td>3</td>
<td></td>
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</tr>
<tr>
<td>تطور استخدام التكنولوجيا في حزم برامجية لإدارة النظم المحاسبية أنظمة التشغيل الأخرى</td>
<td>4</td>
<td></td>
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</table>

شكراً جزيلاً

تعاونكم