

وزارة التعليم العالي و البحث العلمي

الجامعة المستنصرية

كلية الإدارة و الاقتصاد

قسم المحاسبة

الدراسات العليا

كاور المعرفة كمولوجيا في الحساب

المنظمة الميزة التنافسية

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ABSTRACT

Now a Day , The Knowledge Consider To The Most Important Fact In Our Economic Life Or The Essential Stigma For The Last Decade From The 20th Century, Even It Represents The Window For The Future Science And Civilization In The Twenty First Century , For All That There Is Increasing In The Importance Of The Knowledge Revenue From The Total Revenues From Each Organization .

This Knowledge Apart From The Developed And Updated Presentations Considered It To Be One Of The Important Strategic Assets For The Organization .

Wide People Consider It Very Interesting , And There Is For That Marketing In Quantity And Quality , So For That The Knowledge To Be One From The Balance Sheet Item . Working Now a Days Or The Developing Of The Ways That Agree And Compatible With Essential Accounting , That Recognized On The Outcome Of The Dramatic Changes In The Environment , And Affect On The Application Of Accounting Due To a Fact Consider That Environment And Accounting Reflected And Affect Each Other .

This Study Which Aims To Embody The Aspects That Qualify Knowledge Has Existed To Be An Accounting Asset From The Philosophical And Theoretical Perceiving And Through Finding a Proposed Entry For Measuring Their Values According To The General Accepted Accounting Principles ; And The Impact Of Confessing Of The On As An Asset On The Competitive Advantage .

The Reason For This Is That Accounting Should Respond To The In Vironmental Changing Requirements .

In Order To Achieve Its Aim , The Structure Of This Study Has Consisted Of (4) Chapters . The First One Has Discussed The Research Methodology And The Previous Studies Through Two Units – The First Unit Is Concerned With The Problem , Aims Importance , Assumption , Determiners , And Difficulties Of The Research . The Second Unit Mentions The Researching Efforts Through Some Previous Studies That Concerns With The Knowledge And The Measurement Of Intellectual Capital (Which Is a Translation Of The Knowledge That Exists In The Organization), It Also Shows The Scopes Of Benefiting Of Them And What This Study Will Add To The Previous Studies Which (6) Of Them Have Been Exposed .

The Second Chapter Is Concerned With The Theoretical Back , Round Of The Study Through Three Units . The First One Is Concerned With Identifying Entry Of Knowledge And Its Types Through The Discussion Of What Is Knowledge And Its Types As Well As The Intellectual Capital And Its Ingredients . The Second Unit Has Discussed Knowledge Philosophy Diminutions As An Asset Through Taking Knowledge From Two Views , Economical And Accountancy , What Is The Need For Measuring It And The Difficulties That Pace The Measurement Process , The Points That Forgathering Knowledge With The Definition Of Accounting Asset According To The Definition Of Some Of Accounting Institutions , The Exposition Of Some Of Measurements Concepts From The Accounting Side , And The Most Important Going Of Academies , Institutions , Professionals , Interested Persons Towards Knowledge Measurement . Finally , The Third Unit Is Concerned With The Impact Of Knowledge On Competitive Advantage Where The Concept And Some Of The Resources Of Competitive Advantage Have Been Exposed .

The Third Chapter Is Concerned With Measuring The Value Of Knowledge On Real Ground , The Scientific Methodology , And Field Analysis Through (5) Units .

The First Unit Involves a Proposed Method For Knowledge Value Measurement And Its Application Require Ments .

The Second Unit Is Illuminated a Brief Definition Of Two Research Societies And Their Two Samples Where Two Research Societies Have Been Chosen That Their Job Is Concentrating On Knowledge And Both Of Them Try To Achieve The Competitive Advantage Through Their Desire For Getting Customers .

The First Research Society Sample Is Represented By Top Managements In (Saad Public Company Which Is One Of The Subordinated Companies Of The Ministry Of Reconstruction Accommodation .

The Second Company Is The Public Company Of Electrical Industries That Belongs To The Ministry Of Industry) .

The Third Unit Contains The Samples Answers Results Analysis For The Purpose Of Showing In Which Of These Samples , Or Both Of Them , Are There Any Possibilities Of Measuring The Knowledge That They Have . It Has Been Found , After The Analysis , That The Research Society Of Saad Public Company

Has Enough Reasons For The Possibility Of Proposed Entry Application For Knowledge Measurement That It Has .

The Fourth One Implies The Proposed Entry Application In Reality In Saad Public Company For The Purpose Of Knowledge Value Measurement Which It Has .

The Knowledge Value Measurement Is Limited To What Of Engineering Knowledge The Company Has In The Scope Of Designing And Implementing Petrol Refineries . In Order To State The Relation Of Knowledge As An Asset With Competitive Advantage , The Last Unit Of This Chapter In Valves The Answers And Results Analyses Of a Sample Of investors in the Iraqi stock Exchange Market after giving a brief view about the market and the sample of investors .

The Study Has Taken Up Some Statistical Methods For The Purpose Of Data Analysis That Have Been Collected From The Study Samples By Questionnaire . Some Of These Statistical Methods Are Percentage , Mean , Standard Deviation , and Correlation Factor , They Have Been Used To Describe The Opinions of Those Who are Under Research From Top Management (of Saad Public Company And The Public Company of Electrical Industries) and Investors of Iraqi Stock Exchange Market About The Study Dimensions Variables .

Finally , The Fourth Chapter Contains Two Units .

The First One Is The Deductions In Two Sides Theoretical And Practical The Second One Involves Recommendations.

The Study , And Through The Measurements and Indicators That Specialized With The Study Variables Analysis , Comes To Several Deductions , Some Of Them are .

1- Knowledge Has Many Qualities That Qualifies It To Be an Accounting Asset That Subscribes to The Identification and Measurement Standards Consequently , It Can Be Considered As One of The Financial Centre Statement Items And When It Be Confessed As One of The Assets Of The Organization Assets It Will Affect On Some Of The Parties That Dealing With Such as The Investors Who Desire To Invest In The Company That Shows The Value of Knowledge That They Have In Their Financial Statements Quantitatively . Thus , It Will Be Reflected on The Competitive Advantage Where It Has Been Found That There Is a Strong

Correlation Relation Between The Coming of Investors and The Company That Shows The Value of Knowledge That They Have In Their Financial Statements .

2- The Proposed Method For Knowledge Value Measurement Is a Method Needs To Accurate Pursue For Knowledge Resources And Precise Analysis Of Its Dimensions , And This Is Not Considered As Out Of What Is Known As Accountancy .

Knowledge Value That Saad Public Company Has (Knowledge) In The Scope Of Small Petrol Refiners Has Reached To (19.643.300) Dhars .

The Most Important Recommendations That Came Out From This Study Are:

What Is Concerned With The Two Companies Under Research (Saad Public Company And The Public Company Of Electrical Industries), The First One Is Recommended To Adopt The Proposed Method For Knowledge Value Measurement To Enhance The Company Value In The Sector That It Works In Especially The Company Has Started To Invest The Knowledge That It Has Outside The Country With Projects In Arabic Countries .

The Second Company Is Recommended To Take Care Of Knowledge And Decrease Knowledge Gap That Appeared Through Results Analysis .