

وزارة التعليم العالي والبحث العلمي

الجامعة المستنصرية

كلية الادارة والاقتصاد

قسم المحاسبة

البعد الأخلاقي للمحاسبين الإداريين وانعكاساته على
الاساليب الإدارية الحديثة: دراسة ميدانية

اطروحة مقدمة الى

مجلس كلية الادارة والاقتصاد في الجامعة المستنصرية

وهي جزء من متطلبات نيل درجة دكتوراه فلسفة في المحاسبة

من قبل

إشراق إحسان يوسف نبعة

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ABSTRACT

Accounting as a social science deals with many parties like the accountants themselves and other party who have stakes in the organization and uses the accountant's outcomes, these parties are called “stakeholders”.

For each individual there is a value system to fulfill his / her needs, wishes, and how to do their work. Therefore value dimension accompany accounting because it is a social science. In this case the accountants play a double role once in searching and measuring and once in assessing and interpreting. The important point lay in expressing the ethical dimension as an applied empirical content.

“Ethics” is a part of the philosophy, it clarify the meaning of good and bad, how should people treat each others, the aim of their works, and guide the way to what should be done. It deals with human behavior and clipping it when they want to do the best. More precisely it focuses on value conflict in community, and tries to frame ethical standards for a certain time and place coping with changeable demands of the community by enacting laws, rules, instruction, or ethical conduct according to the country or the body enacting it.

In managerial accounting the institute of management accountant (IMA) in U.S.A. issued ethical conduct encompass for items: competence, confidentiality, integrity, and objectivity. It frames the obligation of cost and management accountant towered the organizations, the profession, the public, and themselves.

Community achieves best accomplishments through organization not only by goods and services, but through the outcomes achieved to all stakeholders with maintaining values, ethics, and morals of society. Hence organization become the filed for conflict among many powers with different ethical values. The decisions taken by these parties have ethical implication which should interact with community to reach best outcomes for all. To face the conflicts at the level of the organization, the profession, and the community, efforts spend to solve these ethical dilemmas.

Accounting in general and managerial accounting in particular faced different pressure by stakeholders and create additional burden over the accountant's shoulders which is different from other professions. And beside the development in processing data and information, and particularly in management accounting techniques which gives full assessment to the organization, hence the importance of the research lay in relating ethical code of conduct for the management accountants and applying managerial techniques to

provide the information needed by users and compromise the interests of stakeholders.

To achieve the aim of the study “Baghdad Soft Drinks Co.” was chosen as a Delbert sample to test the hypothesis formulated. A questionnaire had been submitted about compliance to the local ethical code of conduct, and the balanced scorecard applied to assess the operations of the company, besides that many statistical methods are used to analyze the impact of the variables measured through the company's strategies to assess the value creating/distorting process.

The most important conclusion is that the core of ethical dimension is practitioners achieve a balance among stakeholders needs by complying with laws and codes, and by applying modern techniques that reflect the value creating/distorting process. Adopting BSC is a translation to the empirical content of ethical dimension to management accountant, because it is a comprehensive technique that embraces other techniques, methods or systems, which serve multiple objectives and bodies.