

The Impact of the use of Modern Management Accounting Techniques to Streamline Decision-Making in the Jordanian Industrial Companies

Dr. Saleh Mohammad Al-Sayyed

Accounting department, Isra university, P.O Box 22, code 11622 ,Amman – Jordan

Abstract

The objective of this research is to identify the impact of the use of modern management accounting techniques to rationalize the decision-making in the Jordanian industrial companies. The study population consisted of all Jordanian industrial companies, the sample of 105 respondents from internal auditors and financial managers and accountant costs in these companies. The research found the presence of the impact of the use of management accounting methods (target costing, Balanced Scorecard, the production system on time) to streamline decision-making in the Jordanian industrial companies. In light of the results researcher made a number of recommendations including: the Jordanian industrial companies, including the use of modern management accounting methods, and their areas of interest different, in order to be able to interact and respond to environmental, social and economic variables.

Keywords: management accounting methods, decision-making, the Jordanian industrial companies.

1. Introduction

The world recently witnessed a significant growth in various organizations, is no longer a traditional cost systems to keep pace with the those of the revolution, which led to the emergence of consensus this technological evolution modern and sophisticated systems, and with the increasing development cost systems, has led to the emergence of many methods of management accounting as representing a significant development and a way to determine the exact cost of the product, whether goods or services (Nashar.2004, p. 35).

Therefore, companies are seeking to bring about a change in policy to achieve the transition from the current situation to the situation that seeks to be in the future, this transition often requires them to take certain administrative procedures, has traditionally been to take these actions are then measure and evaluate the stage, this is the ability to measure and evaluate one thing the ability to manage indicators.

As development in the areas of business led to a diversity of activities carried out by a single company, and also led to a multiplicity of products offered, and this trend has led to the complexity of the administrative processes of planning, organizing, directing and controlling, as well as decision-making. Therefore, increased the importance of using modern methods enable companies to verify the efficient use of available resources to achieve the desired goals, and the way to it is the methods of information that will help in the search for the best of those uses and the lowest cost of production, because the sound information leading to sound decisions (fakher al- Aldelme 2012, p. 5).

As companies become more focused than ever on the quality of its products, and the rating of its operations to multiple activities for more accurate cost products information, and as a result of the various changes in the information and consumer tastes Technology has changed the role of the administrative accountant from the traditional role of providing information to more role effectiveness, placing within the integrated management team, which seeks to plan and take appropriate decisions to achieve better profits for the company (Zahir, 2012, p. 15).

Find a problem and its components

Determined the problem of basic research in an attempt to identify the management accounting techniques as methods unconventional accounting, and whether the use of these methods helps in improving the decision-making process of the Jordanian industrial companies, as well as to evaluate those decisions are achieved balance in performance, and whether they have contributed to maximize returns Revenue from financial measure, or contributed to the high degree of satisfaction among the shareholders in these companies and increase customer confidence indicators in dealing with non-financial indicators. As the management accounting methods seek to plan and take appropriate decisions to achieve better profits for the company, the research raises the following question: Is there a trace of the use of modern management accounting techniques to streamline decision-making in the Jordanian industrial companies?.

Research Objectives: The main objective of this research in trying to figure out the impact of the use of management accounting methods (target costing, Balanced Scorecard, the production system on time) to streamline decision-making in the Jordanian industrial companies.

The importance of research: show the importance of research in light of the continuous and rapid

development in this area, making it fertile ground require the attention of accountants and the development of accounting and administrative methods in the Jordanian industrial companies can even use them in the service management in carrying out its functions such as planning, monitoring and evaluation of performance and decision-making.

Hypotheses

The formulation of the hypothesis of the major search as follows: There is no statistically significant effect of the use of management accounting methods Bmngaradtha (target costing, Balanced Scorecard, the production system on time) in the rationalization of decision-making in the Jordanian industrial companies.

Figure 1(Search Form)

Independent variables	dependent variable
Management accounting methods -Target Costing -Balanced Scorecard -The production system on time	rationalize the decision-making

Source: The model prepared by the researcher

Research Methodology: This research is a field of research in which the researcher follow descriptive analytical method, in order to identify the impact of the use of management accounting techniques to streamline decision-making, and through the applied study in the Jordanian industrial companies.

The research community and the sample: Includes community Find all industrial companies listed on the Amman Stock Exchange, of (85) companies (annual report of the Amman Financial Market to 2014), the sampling unit consists of internal auditors and financial managers and accountant costs in these companies, as two questionnaires were distributed to each of these companies, which have been distributed (170) questionnaire. Been recovered (117) by a questionnaire (68.8%), and after sorting were excluded (12) than for non-packaged complete, and so settled on the sample (105) and by 61.8%

Data collection and the validity and reliability tool: the researcher to design a questionnaire covered all the themes and under five Likert scale scores with five gradients (Strongly Disagree 5 marks, OK 4 marks, OK somewhat 3 marks, is OK registered, non Strongly Disagree one mark). Was used Cronbach alpha coefficient, has reached the degree of reliability (91.1%), which is an excellent and acceptable and of the reliability rate for the dissemination of research results.

Statistical treatment: the researcher using statistical methods within the Statistical Package for Social Sciences software ((SPSS data analysis, where the researcher used the arithmetic mean and standard deviation, as was the use of multiple linear regression analysis (Multiple Regression) and analysis of simple linear regression (Simple Regression) and that of in order to test the hypotheses:

Methods of data collection has been relying on two sources of information are

First, the primary sources: namely those data that has been obtained through field research

Second, secondary sources: the data that has been obtained from sources such as office: books and scientific articles, reports and accounting research

Previous studies

Conducted(Abu Zaid, 2010) study aimed to assess the traditional cost systems and ways of developing and studying the role of the target cost system to achieve a competitive advantage in the oil and gas manufacturing companies to enable them to survive in the global markets, and the results showed that the distribution of costs is based on assumptions that unfair.

The results of the study (Filomena and et. Al, 2009) that the target cost is a clear analysis of the four different stages in the product development environment, and all of these four stages, and found the intent to benefit from the strategic use of the target cost. It also showed that the target cost of the application gave a negative indication of the uncertainty in the environment, and found indications for the application of targeted cost associated with a positive rate of competition.

Also reached (Jawad& Rifai study, 2010) to benefit the company not to do the research sample by following the steps of the scientific decision-making process concerning the acceptance of special order with its failure to perform differential analysis of the costs because of its role in assisting the Director in making such decisions.

The results of the study (Kee, 2010) that the traditional target cost model can lead to products that have a net present value is negative, while the same net present value is positive products refuses, and mathematical

analysis to model the traditional target cost, refers to it as a regular feature of the model.

A study (joodeh et al., 2011) that more companies there have a clear definition of the concept of management accounting, and that most of these companies has the separate sections or responsible for the application of management accounting techniques people, and that the use of management accounting methods, the companies generally weak, especially The use of modern management accounting methods.

The study concluded, (Adler et al., 2012) that the majority of companies are using a variety of modern styles with failure to renounce the use of traditional management accounting methods, also reached Find out that the main obstacles to the adoption of modern methods belong to a private determinants of human resources for these companies.

And finally concluded (Nadeem,2013) experimental study in the Royal Jordanian airline to the existence of the effect of the application and use of the four balanced performance card axes based on the performance measures on accounting profit in the airline Royal Jordanian Airlines Company.

What distinguishes the current research: What distinguishes this research it was not limited to the technical study itself in terms of the possibility of the application or the lack thereof, in addition to that this research has exceeded this goal more than that through the study and to identify the impact of the use of management accounting techniques in rationalization of decision-making in the Jordanian industrial companies.

The theoretical framework

The researcher used three methods of management accounting are: Target Costing, Balanced Scorecard, the production system on time. The following is a profile of these methods:

First, target costing

I began to target costing system recently distinct from other previous cost systems, because the activity is not limited to cost management only, but went beyond that to care about the process of coordination and regulation of all departments and sections of the project, which deals with the production process since the beginning of the planning and even up the product into the hands of the final consumer, but may exceed this stage also cares phase and follow-up maintenance and operation of some of the products you need for that(Fellman, 2008, p: 1).

Targeted and cost is a process control and determine the total product and proposed specific costs, which produced lead to the generation of profitability required when the price which is expected to sell in the future, which is a cost that reduce overall production costs throughout the product life cycle with the help of those who engineered the production and design management tools (Sakurai, 2008, p: 39).

See (Kato, 2003, p: 33) that the target cost system is a strategic tools that reduce product costs during the life cycle, which represents a "range of activities aimed at reducing the product of high quality, which meets the needs of customers through the life-cycle costs checked all the ideas in which they can reduce those costs in the two phases of planning and development" .

Also known as the target cost as "administrative cost of planned and used in the initial stages of product design, so that affect product production process based on market demands, which include a range of activities that are formulated and determined to achieve the required cost levels, it is usually divided into stages, order to facilitate the achievement of planned by management and financial objectives "(Yoshikawa, 2003, p: 33).

The researcher believes that the target costs are tuning process that data and information used in a logical series of steps to determine and achieve the target cost of the product, which is one of the effective and comprehensive cost systems, that are interested in coordination and regulation of all stages and sections of the project from the planning, design, production and control.

Second: The Balanced Scorecard Balances Sore Card

The Balanced Scorecard one of contemporary management tools provided by each of Kaplan & Norton as a concept new strategic management where this contemporary model offers a complete solution to the weakness and uncertainty in the old orientation administrative system, which focuses on financial performance only through the addition of other dimensions turning the strategic plan into action and tangible results linking goals, means and measures the level of performance required and programs Strategic Plan (Theresa et al, 2004, p: 20).

The Balanced Scorecard is a strategic management accounting methods and the first regular work tried to design a performance appraisal system established cares to translate strategy into specific objectives and standards and criteria and targeted initiatives for continuous improvement. It also unites all the scales used by the facility. Where this method from other methods of control features and performance in a combination of financial performance metrics and non-financial performance measures that are characterized by easily traced and linked to the strategy of establishment (Nadim, 2013, p. 19).

This card is a tool to assess tool and strategy at the same time because they rely four axes to evaluate the performance of the organization are: financial hub and the center of customers and internal processes axis

and the axis of growth and learning. Instead of focusing on the financial perspective with all its importance, but it is not enough to create a comprehensive picture of the organization (Horngren, 2005, p: 448).

Known (Kaplan & Norton, 2005, p: 52) Balanced Scorecard as a "tool made whereby translation company message and strategy to the goals and standards and provides a coherent set of ideas and principles and map holistic path for companies to keep track of translation message in a coherent performance measures. Contribute to these standards At the completion of the business and the development of business strategy and strategic business communication and assist in the coordination of individual and organizational performance.

The Balanced Scorecard measure is an administrative system designed to help the organization to translate vision and strategy into a set of strategic goals and measurements correlated. And that by relying on the Balanced Scorecard (Abdul Latif, and Turkmen, 2006, p. 144).

The researcher believes that the Balanced Scorecard describes the strategic vision and improved performance and put the sequence of goals and provide feedback to the strategy and linking rewards performance standards. It's also important to keep the financial criteria as a summary of the performance of employees and management, and at the same time shed light on the more general group and interaction metrics and correlation between consumer and internal with staff and system performance to achieve long-term financial success.

Third, the production system on time Just in Time Production System

Known as the production system on time as "a regular entrance to improve the overall productivity and eliminate the sources of waste and aims to achieve production at the lowest cost, and delivery necessary quantities of finished products required quality at a time and place without providing or delay (Amghar 0.2008, p. 32).

And production system on time is a method relies on technology to reduce waste at the time of purchase, production, and dispensing all types of inventory in the manner that leads to reduction of the production process costs and increase production and meet customer needs in a timely manner in the quantities specified (Bishtawi and Bishops, 2007, p 299).

See (Schroeder, 2008, p: 189) that the concept of (JIT) indicates beyond control of the inventory to include the whole production system, where it is the removal of all sources of waste and any activity does not lead to added value in production, through the right product in the provision of right place, right time. Any customized production Unlike traditional entrance which is produced according to the specific situation (Just-In-Case) by any state of production, and the availability of productive potential that must be tapped as long as they are and not according to the demand for production on time.

Knew (Adeyemi, 2010, p: 145) production system in the time that the system works a comprehensive strategy combines basic tactical elements include: ((JIT purchasing and JIT)) production in order to remove waste, and optimal use of resources throughout the series processing.

The production system is known in time as the production of final goods and delivered on time for sale, and assembly of parts in time to arrange them in the final goods, and the purchase of raw materials in time for the manufacture of parts (Bakri 0.2009, p. 97.)

Points (Hussain, 2004, p. 98) to the production system in time is: "a system of production quantities specified in the time required to face a stable demand, is built on a thorough system to control inventory, and an effective system information, and full coordination between the production processes on the one hand and between suppliers On the other hand, so that supplies reach the quantities and specifications in a timely manner ."

The researcher believes that the philosophy of the production system on time is based on the submission of concepts and new methods of production helps efficiently to achieve the site's competitive between competing companies, and show the power system (JIT) that the concepts that came out has changed the concepts and principles prevailed, having clearly reveal much the negative aspects of traditional management systems, and called this policy (system) by several names in English such as Just In Tim any production on time or stock compensation on time and there are other naming a Lean Production any slim production, is loaded stock plus or redundant or other losses. Lean Manufacturing as well as any manufacturing slim, also called the Toyota Production System relative to the origin of this policy in the Toyota. And abbreviated (TPS) and all these names are based on the principles of one.

The concept of decision-making

Decision-making is defined as: "a choice between all the alternatives so that the administrative development reaches a certain what to play and what should not play in a certain position" ('Awawda 0.2007, p. 44).)

There are those who believe that the decision-making process is "an alternative from among several alternatives to choose after extensive study and analysis of the aspects of the problem is the subject of the resolution (Al-Otaibi, 2004)

And can be named manager who take administrative decisions Bmtakz decisions and notes that every

manager is a maker decisions but not every decision maker is a director, as there are individuals in the organization are not managers, but it can make personal decisions (Patterson, Warr, 2004).

Known researcher decision making that selection process under which the selection and adoption of a specific solution to a problem from a number of alternative solutions, and made this selection process based on the goal of wanting to decision maker to achieve, within the limitations and conditions specified under the influence of different factors and different pressures.

Data analysis and hypothesis testing

First, the results of descriptive statistics of the data relating to variable (target costs)

(Table 1)

Averages and standard deviations (target costs)

No	STATEMENT	Arithmetical average	standard deviations	Materiality level	RANK
1	Specific expenses are allocated annually for research and development.	3.657	.718	Average	3
2	There are other geometric designs of the products leads to ensure the required technical specifications.	3.619	.725	Average	5
3	Products affected by the costs of storage of raw materials and supplies and prices of the production process costs.	3.800	.801	high	1
4	Handling system can provide the raw materials and the production process requirements as needed and within the specific terms of reference	3.676	.765	Average	4
5	Are contributing to the reduction of product costs are productive operations management.	3.085	1.029	Average	10
6	There is no impact to the design of the production processes on product costs so as to provide better-priced products.	3.400	.803	Average	9
7	Process Engineering can design a way that leads to lower costs and commensurate with the provision of new models in the future	3.685	.737	high	2
8	Actual products are examined post-production and well provides quality products and favorable prices for customers.	3.457	.665	Average	7
9	Are relying on more than one procedure to determine the need of the market and interest in the views of customers and suggestions.	3.457	.650	Average	7
10	Can predict demand and studies to assist in the marketing of products and determine the appropriate price.	3.485	.821	Average	6
Target cost		3.532	.511	Average	

2. Arithmetic average and standard deviations of the paragraphs related to the balance score card.

this variable has been addressed through ten paragraphs achieved a compromise mathematically of (3.532) with a standard deviation (0.511), and as the arithmetic average of less than (3.68), it can be argued that the impact of the target costs in decision-making in the Jordanian industrial companies process is the average level. It is noted from the table that the paragraph that states that the product costs are affected by storage of raw materials and supplies and prices of the production process costs came in first place as the achieved compromise mathematically of (3.800) and standard deviation (0.801) and highly effect, while the phrase which states "The way that will reduce product costs are production operations management" was the least among the averages of the answers. And achieved a compromise mathematically of (3.085) and standard deviation (1.029) and moderately impact.

Researcher finds that the impact of the target cost is reflected on the need to improve product specifications, and modify methods of operation, and simplify the design of the product for the purposes of improving the quality of the product, and meet the needs of customers, so the importance of dealing with the target cost in the rationalization of decision-making in the Jordanian industrial companies.

Table 2
 Arithmetic average and standard deviations of the paragraphs related to the balance score card.

No	Phrases	Arithmetical average	standard deviations	Materiality level	Rank
11	Company interesting in its strategy for specific objectives	3.323	.612	Average	7
12	The company is interested Performance of doing business and the development of business strategy and strategic business communication standards	3.466	.651	Average	4
13	The company seeks to coordination between the individual and organizational performance	3.590	.702	Average	2
14	The company is interested operations performance and link operational control measure short-term vision and long-term strategy	3.181	.730	Average	9
15	The company is seeking to increase the administrative harmony among workers and building organizational knowledge to help them improve their abilities	3.457	.604	Average	5
16	The company clarified its strategy to shareholders and to identify and develop strategic objectives clearly	3.266	.697	High	8
17	The company is trying to harmonize individual goals and objectives of the section with the enterprise strategy	3.714	.7167	Average	1
18	The company's strategy to deliver to all the staff and the dissemination of organizational change and organizational learning	3.542	.899	Average	3
19	There the company and a clear plan to achieve strategic or tactical goals and facilitate the preparation of the annual budget process	3.409	.840	Average	6
	Balance score card	3.438	.537	Average	

Has to address this variable through ninth paragraphs achieved a compromise mathematically of (3.438) with a standard deviation (0.537) Since the arithmetic average of less than (3.68), it can be argued that the impact of the Balanced Scorecard in decision-making in the Jordanian industrial companies process is the average level. It is noted from the table that paragraph which states that the company is trying to harmonize individual goals and objectives of the section with the organization's strategy and provide strategic linking senior management personnel came first communication plan, it achieved a compromise mathematically of (3.714) and standard deviation (0.7167) and highly effect, While the phrase which states that "the company is interested operations performance and link operational control measure short-term vision and long-term strategy" was the least among the averages in the answers. And achieved a compromise mathematically of (3.181) and the deviation (0.730) and moderately impact.

The researcher believes that the importance of IT Balanced Scorecard is a sophisticated method of work that requires a lot of assessment tools, one of the most important managerial accounting, which are used in the evaluation process, which depends on the financial and non-financial performance metrics methods and thus contribute to measure the evolution of the products offered by companies Jordan Industrial as lead to rationalization of cost and in a form that leads to maximize the return and yield for these companies.

Table No. (3)

Averages and standard deviations of the paragraphs related to production system in specific time.

No	Phrases	Arithmetical average	standard deviations	Materiality level	Rank
20	Helps the production system in time to reduce the size of the inventory and reduce costs	3.323	.773	Average	7
21	Contributes to the use of production control cards in production and the required specifications set	3.466	.666	Average	4
22	The use of the production system in time to provide workers with multiple skills	3.590	.707	Average	2
23	Production system can be used on company time on production, according to the orders with specific orders.	3.181	.644	Average	9
24	Helps the production system in time to make the process of supply of inventory depending on the specific number of suppliers.	3.457	.645	Average	5
25	Can the production system in time to rely on a low level of inventory to reduce waste.	3.266	.588	Average	8
26	Production system is linked in time to improve product quality and reduce the cost of inspection and control procedures	3.714	.684	Average	1
27	Helps the production system in time to adjust the final delivery to customers sometime enhances competitiveness	3.542	.877	Average	3
28	Helps the production system on time to buy stock in adequate quantities with volume production	3.409	.708	Average	6
	Production system in limited time	3.438	.4895		

Has to address this variable through ninth paragraphs achieved a compromise mathematically of (3.464) with a standard deviation (0.4895) and as the arithmetic average less (3.68), it can be argued that the impact of the production system in the time specified in the decision-making in the Jordanian industrial companies process is the level of the average. It is noted from the table that paragraph which states that the production system on time helps to make the process of supply of inventory depending on the specific number of suppliers came first, since achieved a compromise mathematically of (3.590) and standard deviation (0.645) and highly effect, in While the phrase which states that "the use of production control cards contributes to the production and adjust the required specifications" was at least between the mean responses. And achieved a compromise mathematically of (3.361) and standard deviation (0.666) and moderately impact.

The researcher believes that the production system on time as a productive working to reduce inventory through production with sales with input commands tuning, as the goal of the production system in time is to reduce inventory and reduce waste and improve performance, this goal must be accompanied by sound decisions requires focus development efforts and improve the performance of the operations which are restrictions on the production line.

4. Statistical results to the decision making.

No	Phrases	Arithmetical average	standard deviations	Materiality level	Rank
29	Completion of the decision-making process with high efficiency	3.323	.690	High	7
30	Facilitate the decision process in the administrative processes	3.466	.642	High	4
31	Speed up the decision-making process steps	3.590	.751	High	2
32	Providing highly qualified to deal with the management accounting in the decision-making methods	3.181	.670	High	9
33	Choose the best solutions and analyze aspects of the problem	3.457	.713	High	5
34	Decision-making on solving a specific problem	3.266	.710	High	8
35	Participation of workers in the field of management accounting with specialists in order to reach a sound decision	3.714	.771	High	1
		3.323	0.706	High	

Has to address this variable through seven paragraphs achieved a compromise mathematically of (3.944) with a standard deviation (0.706), and as the arithmetic average of the largest (3.68), it can be argued that the impact of the use of management accounting methods in decision-making in the Jordanian industrial companies process is a high level. It is noted from the table that paragraph which states that the management accounting techniques contribute to accelerate the decision-making process steps came first, since achieved a compromise mathematically of (4.147) and standard deviation (0.751) and highly effect, while the phrase which states that "Management accounting methods contribute to selecting the best solutions and analyze aspects of the problem the subject of the decision" was the least among the averages of the answers. And achieved a compromise mathematically of (3.825) and standard deviation (0.713) and highly effect.

The researcher believes that management accounting is considered the backbone of any company, whether the industrial ones, commercial or service and the basis for the decision-making process, where the extent of need for management to management accounting and necessary requirements are determined by information and financial and non-financial data; and in order for these companies to the various functions that relate to all of the planning, control and performance evaluation and assistance in the preparation of the company's overall operating budget processes.

Test hypotheses search results:

First, test the first hypothesis

This hypothesis states that "there is a statistically significant effect of the methods of management accounting (target costing, Balanced Scorecard, the production system on time) to streamline decision-making in the Jordanian industrial companies.

Table (5): Multiple Regression Results

Independent variable	Management accounting methods	Sig.	R	R ²	B	T calculated	Statistical decision
Management accounting methods		0,000	0,242	0,492	0,634	5.729	Reject the hypothesis nihilism

Significance level ($0.05 = \alpha$) and tabular value for $T = 2.29$

It is clear that the value of T calculated is (5.729) while totaling Indexed (2.29), and comparing the values that have been reached, it is evident that the calculated value is greater than the tabular value, so it is rejected hypothesis nihilism and accept the alternative hypothesis, which states that "no impact is statistically significant for the use of management accounting methods (target costing, Balanced Scorecard, the production system on time) in the rationalization of decision-making in the Jordanian industrial companies ", and this is confirmed by the level of significance value (Sig.) amounting to zero as it is less than 5%, It also suggests that the variation in the independent variables () explains what percentage (.492) of changes in the dependent variable changes while the remainder attributed to other factors.

With regard to the sub-test hypotheses derived from this hypothesis, the following tables show the results that

have been reached:

First, the second sub-hypothesis test

This hypothesis states that "there is a statistically significant effect of the use of target costing in rationalizing the decision-making in the Jordanian industrial companies.

TABLE (6)

Simple Regression Results:

statement	R	R ²	T	B	Sig
The impact of the target in the rationalization of the decision-making costs	.353	.124	3.825	.322	0,000

*statistically significant at the level of correlation (0.05 α) and the value of T tabular 1.671

Results of statistical analysis showed that the level of significance value (Sig.) Amounted to the use of target costing in rationalizing the decision-making in the Jordanian industrial companies (0.000) which means that the effect, and the variation in the independent variable (R) explains what percentage (.353) of the variance in the dependent variable, and this means that there are other factors that affect the rationalization of decision-making, and the determination coefficient R² reached (0.124), and this value shows that the amount of influence in decision-making resulting from the target cost, as the value of the degree of impact B (.322) This is an indication that there is a positive impact of target costs in rationalizing the decision-making.

Second: Third test the hypothesis:

This hypothesis states that "there is a statistically significant effect of the use of the Balanced Scorecard in rationalizing the decision-making in the Jordanian industrial companies.

Table (7)

Simple linear regression test results (Simple Regression) The second sub-hypothesis

statement	R	R ²	T	B	Sig
The impact of the Balanced Scorecard in rationalizing the decision-making	.296	.088	3.145	0.257	.002

Be statistically significant at the level of correlation (0.05 α) and the value of T tabular 1.671.

Results of statistical analysis showed that the level of significance value (Sig.) Was (0.002), which means there is the impact of the use of the Balanced Scorecard in the rationalization of decision-making in the Jordanian industrial companies, and the variation in the independent variable (R) explains what percentage (.296) of variation in the dependent variable, and this means that there are other factors that affect the decision-making process, and specifically R² coefficient reached (0.088), and this value shows that the amount of influence in the decision-making process resulting from the Balanced Scorecard, as the value of the degree of impact B (0.257), and this signal that there is a positive impact for the Balanced Scorecard in the rationalization of decision-making.

Third: Sub third hypothesis test:

This hypothesis states that "there is no trace of the use of the production system in the time specified in the rationalization of decision-making in the Jordanian industrial companies.

Table (8)

Simple linear regression test results (Simple Regression) third sub-hypothesis

statement	R	R ²	T	B	Sig
The impact of the production system in the time specified in the rationalization of decision-making	.336	.088	3.625	.321	.000

Be statistically significant at the level of correlation (0.05 α) and the value of T tabular 1.671.

Results of statistical analysis showed that the level of significance value (Sig.) Was (0.000), which means there is the impact of the production system in the time specified in the decision-making process in the Jordanian industrial companies, and the variation in the independent variable (R) explains what percentage (.336) of the variance in the dependent variable, and this means that there are other factors that affect the rationalization of decision-making, and specifically R² coefficient reached (0.113), and this value shows that the amount of influence in the decision-making process resulting from the production system on time, as the value of the degree of Impact B (.321) and the signal that there is a positive impact of the production system in the time specified in the rationalization of decision-making.

The results

Search results indicated that there is the impact of the use of management accounting methods (target costing, Balanced Scorecard, the production system on time) in the rationalization of decision-making in the Jordanian industrial companies, with regard to testing the sub-hypotheses were as follows:

1.The results showed the impact of the target in the rationalization of the decision-making of the costs, as the results of descriptive and analytical statistics for this variable showed that the responses to the paragraphs of this variable was the average level, has been shown to product costs affected by the storage of raw materials and supplies and prices of the production process costs, he can design engineering processes a way that leads to reduce production costs and commensurate with the provision of new models in the future.

2.The results showed a trace of the Balanced Scorecard in rationalizing the decision-making, and the results showed that the responses to the paragraphs of this variable was the average level, has been shown that the company is trying to harmonize individual goals and objectives of the section with the company's strategy and provide strategic linking senior management personnel communication plan, and show The company seeks to coordination between the individual and organizational performance and up to the goals, as well as showing that the company is delivering the strategy to all staff and dissemination of organizational change and organizational learning through repeated cycle theory for review.

3.The results showed the presence of the impact of the presence of the impact of the production system in the time specified in the rationalization of decision-making in the Jordanian industrial companies, as results showed that the responses to the paragraphs of this variable was the average level, and production system found in time helps to make the process of supply of inventory depending on specified number of suppliers, and also show that the production system on time can rely on a low level of inventory to reduce waste and the size of defective products.

Recommendations

1. the Jordanian industrial companies, including the use of modern management accounting methods, and their areas of interest different, in order to be able to interact and respond to environmental, social and economic variables.
2. Work on the development of management accounting departments and attention to training and continuing education to raise the efficiency of administrative accountants in the Jordanian industrial companies, and holding training courses that allow them to identify the systems and applications management accounting methods and the ongoing developments.
3. work to increase the awareness of officials in the Jordanian industrial companies of the importance of the role played by management accounting in the provision of appropriate information that helps managers to carry out their functions such as planning, monitoring and evaluation of performance and decision-making methods.
- 4.emphasis on the Jordanian industrial companies to accept and embrace the Balanced Scorecard technique to be applied properly, with the need to rely on the workers possess aware and sensitive enough for the application of this technique in order to enable the company to evaluate its performance in line with the surrounding environment.
5. senior management working in the Jordanian industrial companies to create and find appropriate ground for the transition from traditional applied to the production system on time systems (JIT), and look at all aspects of this system and its components and its benefits to the company.

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