

# The impact of the use of e-commerce accounting on the reduction of total marketing costs in the telecommunications sector

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## Abstract

After the dramatic developments in the areas of trade and market jam with multiple and diverse companies and products as well as the strong competition among these companies to achieve profit, e-commerce emerged as one of the means of modern commerce that contributed significantly to change the future of business and facilitating the process of buying and selling online more efficiently leading to strengthen the competitive position of companies through its role in marketing electronic products, facilitating the process of obtaining products and services by customers on specific time and reducing the cost of marketing at the least possible limit.

The multiple marketing costs are an important part of the total cost of the final product. Most companies achieve their goals not only by production but also by marketing their products properly. So, the interest in marketing costs of and following all roads to contribute to help the management in the process of planning and drawing up sales policies to make it easier to control costs and assist the department of making in talking the proper decisions related to the marketing activity which heavily affect the level of company's sales and earnings.

**Keywords:** communication, e-commerce, technology, marketing cost

## Introduction:

The concept of e-commerce has been changed, as these applications did not provide an economical alternative that can be spread only after the technological developments in electronics and means of communication have become available to enterprises and companies of all types and sizes for being cheap, small and easy to use. These technological developments have been accompanied by administrative and regulatory transformations in telecommunications, which have led to the liberalization of this important sector of many legislations that monopolize its use and provide traditional services that are limited to the use of telephone networks and insufficient attention to data transmission services and other advanced services. The application of electronic commerce started in the early seventies of the last century through several applications where the most popular applications at the time is the application of electronic transfers of funds, but the extent of this application was only limited to giant companies and enterprises. The other type of application, EDI, emerged, which expanded the application of e-commerce from financial transactions to other transactions and contributed to increasing the contribution of this technology to financial institutions, factories, retailers and other service organizations.

With the advent of the Internet in the nineties of the last century, it was emerged the use of e-commerce term and then the applications of electronic commerce significantly evolved, the other reason that contributed to the development of electronic commerce is the result of increased competition between companies and since the mid-nineties we have seen a lot of creative applications, Auctions and even virtual reality experiences to the extent that each large or medium-sized company has established an online site, then the applications and other uses of this type of trade have been spread over, such as the sale and purchase of shares and tickets, which was named the applications of wired and wireless communication.

The researcher found that the birth of electronic commerce was in the mid-nineties and the late nineties of the last century and remarkably developed very fast after the year 2000.

## First Chapter

### Methodology of the study

#### 1- Study problem:

The problem of the study is the emergence of electronic commerce as a milestone in the technological development of information and one of the most important means of reducing costs in general and marketing costs in particular and that most companies seek to reduce the cost of the final product to the least possible because of the direct impact on the company's sales and profits, and ways to reduce the cost, but it may not be effective and influential for some companies that electronic commerce allows through the marketing of the company's products electronically to stimulate trade and increase sales of the company as well as the speed of marketing the company's products and reduce time and effort and reduce marketing costs as much as possible.

#### 2 - The importance of the study:

The importance of this study stems from the importance of the variables that seek to show the nature and substance of the relationship between the two main variables of the study, electronic commerce and marketing costs, to achieve coherence and intellectual and practical interaction between them and to show the impact of electronic commerce on marketing costs.

#### 3. Objectives of the study:

1 –Introduce a conceptual and practical presentation dealing with one of the modern concepts in the field of information technology, which is electronic commerce and the parties and beneficiaries of them.

2 - Demonstrate the concept of marketing costs as an important part of the total cost of the final product and the main characteristics of these costs and the impact on the total costs and the level of profits of the company.

3 –State the nature of the relationship between the use of electronic commerce and marketing costs and the impact of each other.

#### 4- The hypothesis of the study:

**H1:** There is a statistically significant relationship between the use of electronic commerce and the reduction of marketing costs.

#### 5- Study boundaries:

- **Spatial boundaries:** The telecommunications companies in Jordan were chosen by the researcher as being the closest to achieving the objective of the study and its hypothesis.
- **Timeboundaries:** This study was extended from 1/March/2017 until 1/February/2018

#### 6- Study Methodology:

This study was based on the descriptive analytical method. The logical analysis was based on the theoretical side of the study while the statistical analysis was the basis of the applied side.

#### 7. Method of data collection and information:

**A. Theoretical side:** The theoretical side of the study was based on several sources:

- Arabic and foreign books, literature and periodicals.
- Research of Arab and foreign conferences.
- Theses. - World wide web.

**B- Practical aspect:** It adopted the following methods:

- **Personal interviews:** The direct questions included obtaining some answers from the sample and explaining some ambiguities to ensure accuracy in the answers. These interviews contributed to obtaining information according to the study on one hand, and it explained to the employees the concept of electronic commerce and marketing costs on the other hand which made it easier for the researcher to apply the practical side.

- **Official sources:** The researcher relied on the records of the company investigated and the availability of documents and statistics in order to obtain the data and information required to serve the trends of the study.

- **Questionnaire:** Due to the nature of the study, the researcher found that the questionnaire form is the most appropriate means to achieve the objectives of the study. The questionnaire was prepared according to the five-dimensional Likert scale as shown below:

Items	Strongly agree	Agree	Neutral	Disagree	Strongly disagree
Weight Degree	1	2	3	4	5

## Second Chapter

### Theoretical framework

#### Marketing Costs

**A- Concept of Marketing costs:** The Chartered Institute of Management Accountants (CIMA) defined the marketing costs as "the costs of successive operations and the process of preparing products and ending the process of renewing the empty containers when they can be reused." (Bakri, 0220: 367). Marketing costs were also defined as "the cost of storage of products ready for sale and their transfer to the consumer". (Cannon, 1996,65)

Matz & Curry defined the marketing costs as "those expenses that start at the end of the manufacturing costs, ie when the manufacture of the products is completed and are in a salable condition and include expenses related to the sale and disposal of the products." (Matz & Curry, 1972,33)

Moscove defined marketing costs as "all costs directly related to the marketing of the company's product until it reaches the consumer, such as storage expenses, salesmen's salaries, advertising and distribution expenses." (Moscove, 1985, 85)

Here the researcher defined the marketing costs as "the total costs related to the production and marketing operations that the company bears until the product is ready for sale.

#### **B-Characteristics of marketing costs:**

The marketing costs are classified by characteristics that differ from the costs of production. The most important of these characteristics are:

1. Most of the marketing cost items are indirect, which makes it difficult to relate them to the cost of the final product by reversing production costs.
2. Marketing costs are influenced by multiple external factors such as boom and bust times in the market, changing consumer pattern, competition, the emergence of new products, and government intervention with various legislations to limit import and export or to determine the prices of certain products.
3. Difficulty in determining the period of time benefiting from marketing costs.
4. The difficulty of measuring the productivity of marketing costs at the degree of accuracy as the nature of the marketing costs have a long-term effect which embeds measuring their reliability over that period.
5. Difficulty in splitting marketing costs as they cannot be fragmented.
- 6-Multiple methods of analyzing and distributing marketing costs on cost units because there are different ways to analyze marketing costs as follows:
  - Analysis by production lines: the analysis of marketing costs based on the main products.
  - Analysis by sales volume.
  - Analysis by areas of sale: This analysis is done according to the geographical regions of the products distribution.
  - Analysis by salesmen.
  - Analysis by customers: This analysis is done according to the group of customers or depending on the size of the transaction. (Davis, 1961, 259)

#### **C. Marketing costs classification:**

There are many methods that can be adopted in the classification of marketing costs because the purpose of the classification of marketing costs is to determine the cost of each of the various marketing

activities of the company in order to tighten the control and work to reduce them and fight waste and loss in accordance with the objective of the management of the company.

According to this concept, marketing costs are classified as follows:

**1-Selling expenses:** include administrative expenses, agents' commission, salaries of employees in the sales department, insurance expenses, taxes and others.

**2 - Distribution expenses:** include the cost of storage and salaries of workers and the destruction of buildings and expenses of shipping, water and electricity. (Sickle, 1974,572)

You can also functionality classify them as the following:

**1- Financial costs:** they include taxes and insurance where they are charged to the total production stock.

**2. Storage costs:** These include the costs of building occupancy, auxiliary materials and the cost of the warehouse records.

**3. Cost of promoting sales:** they include advertising, promotion, advertising and marketing research.

**4 - The cost of orders collection:** they include the cost of staff who prepare the order shipping note.

**5 - The cost of packaging:** it includes the cost of the product numbers for shipment.

**6. Distribution and transport costs:** These include the costs of transporting and distributing products to the consumer.

**7. debtor accounts costs:** The cost of preparing, mailing, and recording consumer payments.

**8. Administrative costs** include general supervisor fees, hospitality expenses and preparation expenses. (Moscove, 1985,87)

They can be classified according to their nature as follows:

**Direct marketing costs:** Costs that are directly related to the product and can be allocated and distributed directly or related to the divisions or distributive regions that can be directly linked to a particular distribution area or division. For example, packaging costs are direct marketing costs. The product that benefited from this service as well as the costs of advertising and salaries of salesmen and insurance and all expenses that can be directly linked to a distribution area or a specific section.

**2 - Indirect marketing costs:** Those costs associated with more than one entity or activity, that is, common costs between the distribution areas or between products or between the customer class such as water, electricity, management, sales services and depreciation of the sales car. (Bakri, 0220: 367)

It can also be classified according to activity and as follows:

**1. Fixed marketing costs:** The costs that do not change with the change in the volume of sales within the available marketing power, often related to time, rather than to the sales volume such as the salaries of managers and employees in the different departments of sales management, rent of centers, marketing exhibitions and stores, consumption of sales vehicles.

**2. Variable marketing costs:** These costs change abruptly with changes in sales volume such as packaging expenses, commission of sales agents, shipping costs and sales transfers. (Raja by, 2003: 140).

## **Second: Electronic Commerce:**

### **A: The concept of electronic commerce**

There are several definitions of electronic commerce can be summarized as follows:

- 1- "it is a new concept that explains the process of selling, buying or exchanging products, services and information through computer networks, including the Internet." (Murad, 2003: 44)
- 2- "it is a set of integrated business processes that are handled by all events, institutions and individuals and rely on electronic processing. (Radwan, 1999: 19)
- 3- "they are commercial transactions carried out through open networks." (Abdel Rahman, 2009,23)
- 4- The world of communications defines electronic commerce as "a means of communicating information, services or products via telephone lines, via the Internet or through any electronic means." (Bassiouni, 2003)
- 5- Services define e-commerce as "a tool to meet the desires of companies, consumers and managers to reduce the cost of services and increase their efficiency and speed up service delivery." (Dempsy, 1997, 54)
- 6- The Internet has defined e-commerce as "a trade that opens the way for the sale and purchase of products, services and information via the Internet." (www.cuarab.com)

However, despite the many definitions that dealt with the concept of electronic commerce and the multiplicity of researchers' opinions, the researcher agrees with the definition of the World Trade Organization (WTO), which defined electronic commerce as "the commercial activity which includes the process of producing, promoting, marketing, selling and distributing products of goods and services through an electronic communications network " they said. Where the researcher believes that it is the most comprehensive and accurate as well as the most related to the objectives of research and its main hypothesis.

#### **B: Electronic commerce dealers:**

1. Transactions between customers and companies: This type of transaction involves individuals who sell products and services to companies ([www.arablaw.org](http://www.arablaw.org)).
2. Transactions between customers and government agencies: This type of transaction has started to expand and develop in the recent period. This type includes many activities such as paying taxes by individuals and electronic transaction fees (Abdel Hadi, 2000: 260)
3. Transactions between companies and government agencies: This type of transaction involves companies reviewing the details of their work, the resources used, their outputs and the cash budget for them to facilitate their access by government agencies such as the tax authority, or companies selling or providing services to government agencies. (Robbins & Jones, 2000, 39)
4. Transactions between customers: This type of transaction occurs when an individual sells a commodity or provides service to other individuals. Examples of this are when a person places advertisements on their website for the purpose of selling personal items or providing expertise, Online (Shaban, 2004: 49)
5. Transactions between government agencies: This type of transaction involves the exchange of data and information between government agencies and the coordination between them, and also includes the commercial side through the provision of some government agencies to display their assets for sale to other government agencies through electronic commerce. (Noor.38, 2002)
6. Transactions between companies and other business unit where this type of transactions between companies, where one of the companies using information technology and communication networks to obtain orders from other companies and the payment process. This type of transactions is the oldest and the most common types of transactions. (Al Najjar, 1999: 16)
7. Transactions between companies and customers: This type of transactions through the use of the Internet as there are many commercial sites on this network, which offers all types of products and services to companies through which the customer can make the purchase and payment, whether using credit card or cash payment on delivery or any other method. (obbins& Jones, 2000, 39)
8. Transactions between government agencies and companies: This type of transaction involves the presentation of fees, procedures, regulations and online transactions by government agencies through which companies can access them electronically (Radwan, 1999: 21)

#### **A: The benefit of electronic commerce**

**First:** At the level of companies and institutions:

1. It provides a great service to companies and institutions in assessing the reality and efficiency of its employees and the safety and effectiveness of its technical infrastructure and administrative rehabilitation programs.
2. It helps companies re-engineer their business processes and through this change the productivity of vendors, employees and administrators will jump to more than 100%.
3. It reduces the time between payment of money and access to products and services.
4. It helps companies to increase their sales significantly and clearly.
5. It reduces the cost of telecommunications. The Internet is much cheaper than the value-added network (Rahala, Khasawneh, 2001: 34)
6. Electronic commerce expands the market to an international scale. With little cost, any company can find more consumers, better suppliers and more convenient, faster and easier partners.

7. It reduces the costs of establishing, processing, distributing, archiving and retrieving paper information.

8. It helps to create a very specialized trade.

9. It allows inventory reduction by using the draw process in the supply chain management system. In this system, the withdrawal process begins to obtain a commercial order by the consumer and the company provides the consumer with an order through appropriate timely manufacturing.

10. It helps to reduce the cost of labor in companies and use e-commerce solutions instead of traditional trade and worked to cancel the range of jobs needed by companies in large quantities and also require large numbers of employees. (Qasrawi, 2001: 13)

## **2: At the consumer level:**

1. E-commerce helps to understand the needs of customers and therefore offers shopping options in front of them in a wide range and this is a cycle of high satisfaction with customers compared to traditional trade. Knowing that the growing number of customers corresponds to more market space.

2. E-commerce helps to create a great incentive to increase competitiveness, and stimulate the interest of researchers to find ways and methods of sophisticated use of vouchers and electronic checks in addition to improving the competitiveness of suppliers in the field of product quality.

3. Shortening the commercial cycle where the shipment is directly from the factory to the end consumer, which saves costs and shortens the time for suppliers in addition to meet the needs of consumers, especially electronic goods such as magazines and newspapers in addition to the associated reduction in prices.

4. It allows participation in virtual auctions.

5. It allows customers to exchange experiences and opinions and to obtain advice from intermediaries via the Internet. (Nour, 2002: 39)

## **At the community level:**

1. It allows some goods to be sold at cheap prices so that individuals with low incomes can buy such goods, which means they contribute to raising the standard of living of the whole society.
2. It allows people living in the Third World countries to own products and goods that are not available in their countries of origin and can also obtain university degrees online
3. Electronic commerce facilitates the distribution of public services such as health, education and other social services at low prices and high efficiency
4. It allows the individual to work at home and reduces the time available for shopping, which means less traffic congestion in the streets and this helps to reduce the percentage of environmental pollution. (Abdel Hadi, 2000: 261).

## **The third topic**

### **Statistical analysis of the study:**

The costs in the form were classified into four main variables in line with the problem and hypothesis of the study and to achieve the objective of the study, the researcher used the five-dimensional Likert scale, which is divided between the highest weight of the item (strongly agree; given 5 degrees), to the lowest weight of the item (I agree, given 4 degrees, neutral, 3 degrees, I strongly disagree, given 2 degrees) to represent the other answer fields. Then the table of repetitive distributions of the study variables adopted this type of tables for the purpose of statistical analysis process to obtain the arithmetic averages, standard deviations, the researcher also adopted " the arithmetic mean of premise (3) as a standard for measuring and evaluating the degree obtained with respect to the study variables. After processing the statistical analysis, the arithmetic average and standard deviations of the responses were obtained as follows:

I. The costs of advertising and promotion: Table (1) indicates the statistical analysis of the responses of the sample members of the study on the impact of the use of electronic commerce on the costs of advertising and promotion. The table includes the balanced calculations, standard deviations and relative importance.

**Table (1)**  
**Advertising and promotion costs**

Variable	Items	The individuals' responses					Statistical indicators			
		Strongly agree	Agree	Neutral	Disagree	Strongly disagree	Weighted average	Relative importance %	Standard deviation	
Costs of advertising and promotions	X1	20	50	15	35	0	3.46	69.17%	1.10	
	X2	40	30	25	0	25	3.5	70.00%	1.5	
	X3	50	25	20	25	0	3.83	76.67%	1.2	
	X4	25	35	30	15	15	3.33	66.67%	1.3	
	X5	0	0	50	20	50	2	40.00%	.93	
Weighted mean, standard deviation and relative importance							3.23	64.50%	1.36	1.3625

The results in Table 1 show the following:

1. The weighted mean of the variable advertising and promotion costs was (3.23) with a standard deviation of 1.36, and the weighted mean was greater than the criterion of test (ie, the mean arithmetic mean) of (3). This means that this variable is a clear variable for individuals of the study sample .

2. The relative importance of this variable was 64.5% from the point of view of the respondents. This is due to the strength of owning the sample of the study to reflect on the importance of the variable advertising and promotion costs in the study society.

(X4, x3, x2, x1) 3. The variables (ie, they are greater than the criterion of the test) 3.33,3.83,3.5,3.46. The results indicated that the relative importance of the above paragraphs was (69.17%, 70%, 79.67%, 66.67%). The standard deviation coefficients of the items above were (1.10, 1.5, 1.2, 1.3) Indicating the strength of the study community to the above variables.

It has an arithmetic mean (2), a relative importance of (40%) and a standard deviation (0.93), indicating a weak adoption of the community (X5).

**Second:** Storage and Distribution Costs Table (2) shows the statistical analysis of the responses of the study sample members on the impact of using electronic commerce on the costs of storage and distribution. The table includes the balanced calculations, standard deviations and relative importance.

**Table (2)**

Variable	Items T	The sample responses					Statistical indicators		
		Strongly agree	Agree	Neutral	Disagree	Strongly disagree	Weighted mean	Relative importance %	Standard deviation
Storage and distribution costs	X6	0	25	40	40	15	2.63	52.50%	0.9696
	X7	0	25	20	0	75	1.96	39.17%	1.3015
	X8	0	20	0	0	100	1.5	30.00%	1.1421
	X9	0	10	0	0	110	1.25	25.00%	0.847
	X10	0	10	40	35	35	2.21	44.17%	0.9771
Weighted mean, standard deviation and relative importance							1.91	38.17%	1.1522

**Storage and distribution costs**

The results in Table (2) show the following:

The mean weighted mean of the variable storage and storage costs was (1.91) with a standard deviation of (1.15). It was found that the weighted mean is less than the criterion of test (ie, the mathematical mean) of (3) The relative importance of this variable was from the point of view of the sample (38.17%).

The results of this variable show that the variables (ie, 2.63, 1.96, 1.5, 1.25, 2.21) respectively (3, 3, 3) , the results showed that the relative importance of these items from the point of view of the members of the sample of the study amounted respectively (52.5%, 39.17%, 30%, 25%, 44%).

3. The coefficients of the standard deviations of the above items (0.96, 1.3, 1.14, 0.84, 0.97). These results confirm that the sample members agree on the weakness of the study community to adopt the above items.

**Selling costs:** Table (3) indicates the statistical analysis of the responses of the study sample members on the effect of the use of electronic commerce on selling costs. The table includes the balanced accounting, standard deviations and relative importance.

**Table (3)**

Variable	T items	The sample responses					Statistical indicators		
		Strongly agree	Agree	Neutral	Disagree	Strongly disagree	Weighted mean	Relative importance %	Standard Deviation
Selling costs	X11	10	50	20	25	15	3.13	62.50%	1.227
	X12	0	50	20	10	40	2.67	53.33%	1.3406
	X13	15	15	50	10	30	2.79	55.83%	1.3181
	X14	30	15	15	0	60	2.63	52.50%	1.7647
	X15	60	10	10	25	15	3.63	72.50%	1.5829
Weighted mean, standard deviation and relative importance							2.97	59.33%	1.4834

**Selling cost**

The results in Table (3) show the following:



1. The results indicate that the weighted mean of the variable cost of sales was 2.97 with a standard deviation of 1.4 and the weighted mean was lower than the mean of (3). This means that the variable is an unknown variable for the sample.

2. The relative importance of this variable is 59.33% in their view. This is due to the low level of recognition of the study sample for the importance of the variable at the working level of the study society.

(3.13, 3.63) with deviation (X15, x11). 3. The detailed results of this variable indicate that the standard clauses were 1.22, 1.58 and the relative importance was (62.5%, 72.5%). This indicates the strength. The study community adopts these two items.

(1.34, 1.31.1.76), and the relative importance of these items from the point of view of the sample of the study which amounted to (53.33%, 55.83% and 52.5%). These results indicate the weakness of the study community to adopt the above items.

**Fourth:** The costs of studies and marketing research: Table 4 shows the statistical analysis of the responses of the study sample members on the impact of using electronic commerce on the costs of studies and marketing research. The table includes the balanced accounting circles, standard deviations and relative importance.

**Table (4)**

**Costs of studies and marketing research**

Variable	T items	The sample responses					Statistical indicators		
		Strongly agree	Agree	Neutral	Disagree	Strongly disagree	Weighted mean	Relative importance %	Standard deviation
costs of studies and marketing research	X16	35	30	15	40	0	3.5	70.00%	1.2511
	X17	0	20	40	15	45	2.29	45.83%	1.1602
	X18	0	50	10	30	30	2.67	53.33%	1.274
	X19	70	20	20	10	0	4.25	85.00%	1.0321
	X20	50	40	25	5	0	4.13	82.50%	0.8999
Weighted mean, standard deviation and relative importance							3.37	67.33%	1.3593

**The results in Table 4 show the following:**

The results show that the weighted mean of the variable cost of studies and marketing research was 3.37 with a standard deviation of 1.35 and it was found that the weighted mean is greater than the mean arithmetic mean of (3). This means that the variable is a clear variable.

2 - The relative importance of this variable (67.33%) from their point of view, due to the high level of recognition of the individual sample of the study of the importance of the variable at the level of work of the society of the study.

The detailed results of this variable indicate that the items (with a standard deviation of (1.25, 1, 0.89) and their relative importance (70%, 85% (82.5%). This indicates the strength of the study society's adoption of these variables. It has achieved a decline in the weighted arithmetic mean (2.29, 2.67) with a standard deviation (X18, x174). The results showed that the items (respectively, 1.16, 1.27) (45.83% and 53.33%). These results indicate that the study community is weak in adopting the above items.

**Conclusion Include:**

**First:Findings:**

1. The results of the study showed that the company does not seek to measure the effectiveness of advertising using electronic commerce and seeks through the use of electronic commerce in the marketing of its products to

reduce the costs of advertising products with attempts to reduce any cost related to the commercial advertisement and do not make a comparison between the amounts spent on the Ad campaign for their products and achieved results.

2. The results of the study showed that the company does not seek to benefit from the advantages of using electronic commerce in reducing the target cost.
3. The results of the study showed that the company, through the use of electronic commerce, aims to increase the market share of its sales and sell its products at competitive prices.
4. The results of the study showed that the company does not seek, through the use of electronic commerce, to reduce salaries, wages and rewards of salesmen and sales representatives of the company or reduce the expenses of sales management and travel expenses as well as the movement of salesmen.
5. The results of the study showed that the company seeks, through the use of electronic commerce, to reduce the salaries, wages and rewards of employees of the Marketing Research Department.
6. The results of the study showed that the company is interested in exchanging experiences and opinions with customers and meeting the needs and requirements of customers and achieve the highest degree of satisfaction.
7. The results of the study showed that the company does not take into account the issue of reducing the costs of research and marketing studies and reducing the salaries and bonuses of experts and consultants working in marketing.

#### **Recommendations:**

- 1- The researcher recommends that the telecommunication companies seek to measure the effectiveness of advertising periodically by comparing the results achieved by the use of electronic commerce in advertising their products with the amounts spent for this purpose and working to increase the level of awareness and understanding of all employees of the company to the concept of electronic commerce through establishing programs and training courses.
- 2 - The researcher recommends that the telecom companies seek to pay attention to the advantages and benefits of using electronic commerce in reducing the cost and benefit the company from the results of the application of electronic commerce in reducing costs of all kinds.
- 3- The researcher recommends that telecom companies, through the use of electronic commerce, should reduce the cost of studies and marketing researches and reduce the salaries, wages and bonuses of experts and consultants working in the field of marketing to achieve the objectives.

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