

Mechanisms to Achievement the Integration between Activity Based Costing System and Responsibility Accounting System

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Abstract

The Integration between Responsibility of Accounting and Activity Based Costing (ABC) represent an important part of Design and Developing of integrated Information System in an Organization. The Integrated Cost Systems offer vital information to help management in performing many functions and making several kinds of decisions such as evaluating departmental performance; promoting process efficiencies; and measuring cost of activities and products. The integrated cost systems do that with supply information, that identify the best opportunities for improving programs and quickly detect unused capacity of the activities of the organization.

The realization of this integrated cost system faces many difficulties; which arise from different overall purposes and the scope of data and processing. without solving the difficulties, the integrated cost system will provide misleading information, which will lead to erroneous decisions.

The objective of this research is to suggest some possible solutions for difficulties facing the developing integrated cost systems. The main suggestion is to segregate between the database and managerial application programs in the process of Design and Developing of integrated Information System.

For the Paper in Arabic Language See the Pages (41-70)