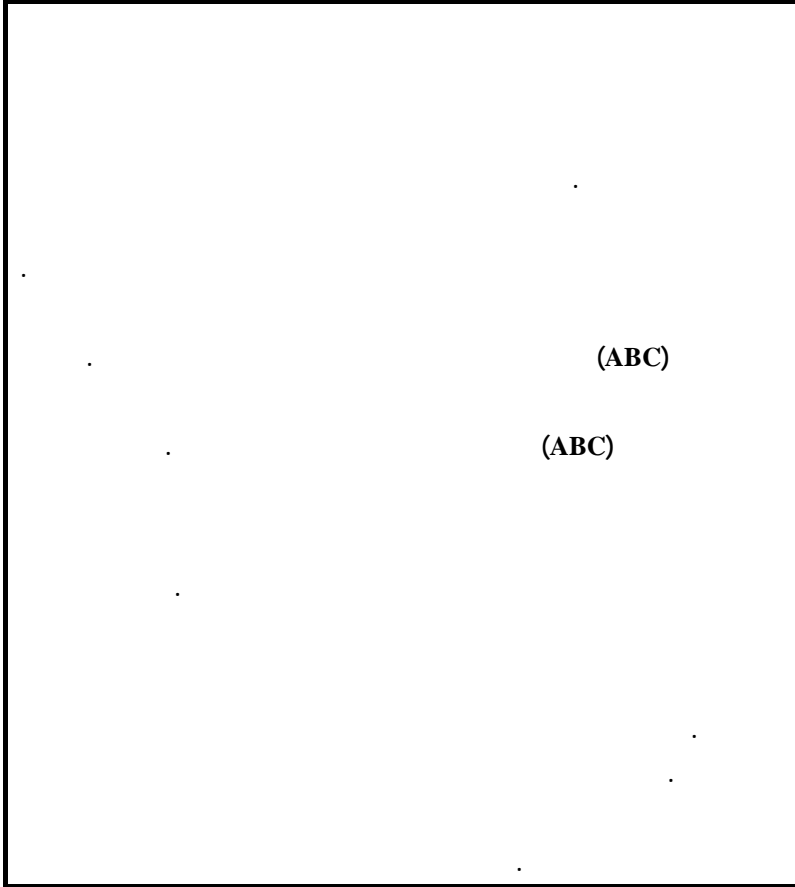




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(ABC)

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(Schwarze, 1987,53)

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(Robin , 1996 , pp. 88)

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.(Robin,1996.pp.89)

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.(B anker , 1995, 115)

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(Atkinson and Others, 1997, pp. 62)

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(Decision support systems)

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(Activity-Based Costing)

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(Miller and Vollman ,1985, pp. 142-150.)

(Atkinson, (1997), pp. 98)

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(,1994 , pp. 479-494 .B anker and. Hughes)

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(Activity Cost Drivers)

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:(Activity Cost Driver)

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(Atkinson and Others ,1997,pp. 108)

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(Banker,1995 ,

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(Value-added management)

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(Davenport, 1998, 122)

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(Relational Model)

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(Scheer,1988,PP.41)

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Application Programs

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:(Kassem , 1989, PP. 52)

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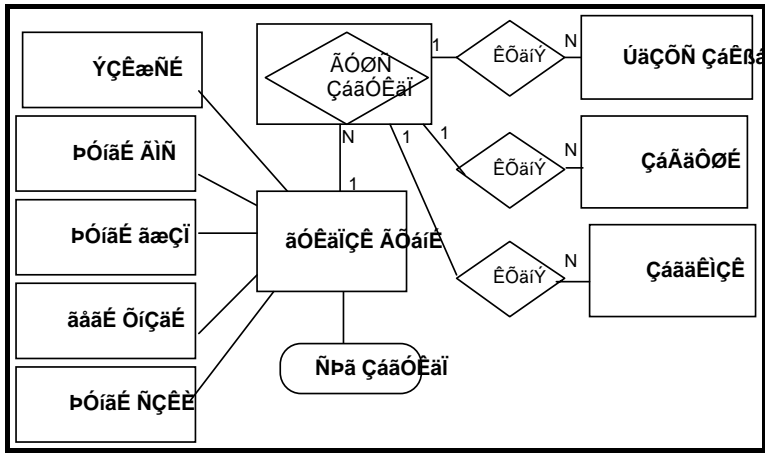
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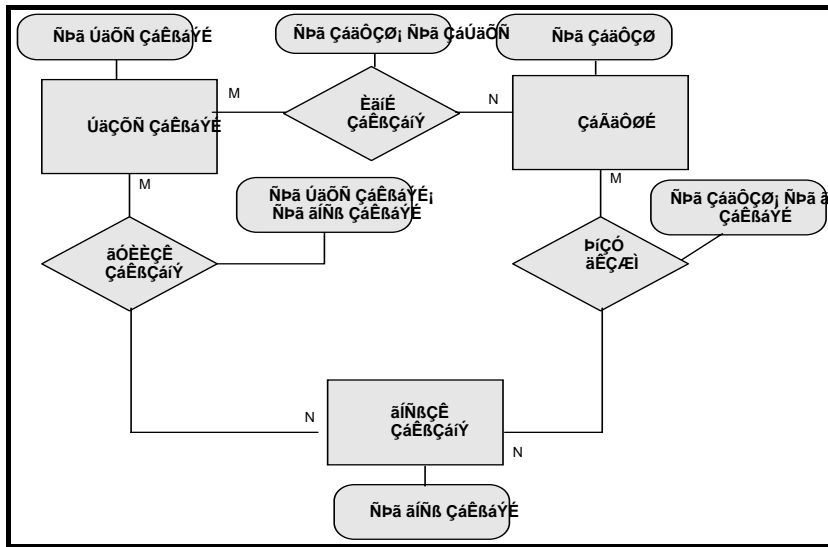
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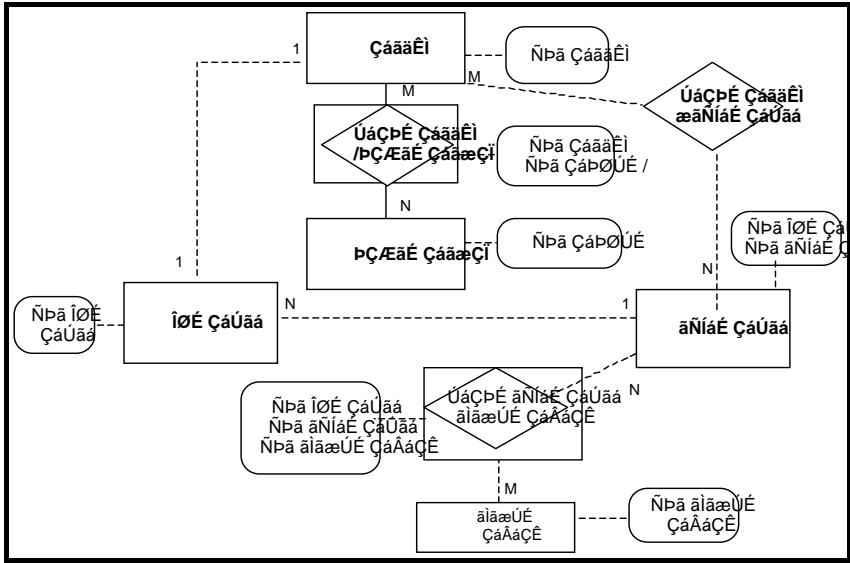
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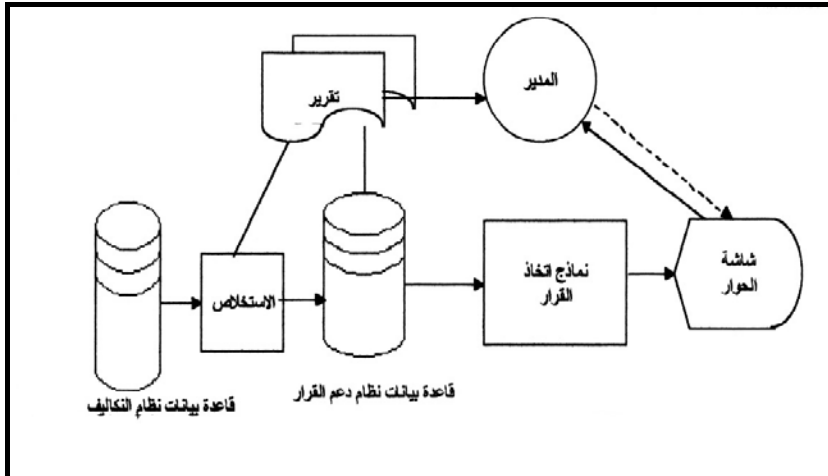
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