

معلومات الباحث

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معلومات البحث

The Influence of Organisational Culture on the Adoption of MAPs among Companies Operating in Libya: Contingency Perspective	عنوان البحث
أثر إختلاف الثقافات على أساليب المحاسبة الإدارية	تخصص البحث
غير مدعوم	جهة الدعم إن كان البحث مدعوماً

معلومات المجلة المنشور بها البحث

Journal of The Faculty of Economics For Scientific researches	اسم المجلة
University of Zawia	مكان النشر
Volume 1, published online: March 2015 Available at: http://zu.edu.ly/ecozawia/vol1issue1/en_papers.pdf	العدد والتاريخ الذي نشر فيه البحث

القطاعات التي قد تستفيد من البحث*

قطاع العلوم السياسية والقانونية, قطاع العلوم الإدارية والمالية والاقتصادية.

ملخص البحث (كما وردت في البحث)

Purpose: This study sought mainly to investigate the effect of organisational culture (OC) on the adoption of management accounting practices (MAPs) in terms of product cost, budgeting, performance measures and decision support practices among companies operating in Libya, using selection and interaction approaches of the contingency theory.

Methodology: data was collected from 107 companies operating in Libya using a self-administered questionnaire survey. The data analysed using simple regression analysis to test the Hypothesis related to the selection approach and MACRO sobel test adopted for estimating the indirect effect in simple mediation model to test Hypotheses related to interaction approach.

Findings: the findings of the hypothesis related to the selection approach revealed that organisational culture as an overall is statistically significant in predicting the adoption of all individual groups of MAPs and the adoption of MAPs as an overall at p value < .05. Furthermore the findings indicated that the adoption of MAPs play partial mediation role as individual groups and as an overall on the relationship between organisational culture and organisational performance.

Originality: since the vast majority of the previous studies mainly concerned on examining the influence of organisational culture on management control system (MCS) represented by a small number of MCS or specific MAPs and most of these studies based only on the selection approach to examine such relationship. This study provides significant contributions towards the understanding of the OC influence on the adoption of broad range of MAPs and indicates the intervening effect between these two factors on the organisational performance using two approaches of contingency theory.

النتائج وكيفية الاستفادة منها (كما وردت في البحث)

The findings of the hypothesis related to the selection approach revealed that organisational culture as an overall is statistically significant in predicting the adoption of all individual groups of MAPs and the adoption of MAPs as an overall at p value < .05. Furthermore the findings indicated that the adoption of MAPs play partial mediation role as individual groups and as an overall on the relationship between organisational culture and organisational performance.

التوصيات (كما وردت في البحث)

Limitations and Future Research: Since this study was completely relied on a questionnaire survey as the only data collection instrument (numerical data) and then the data were statistically analysed used two different statistical methods; therefore the advantage of applying mixed methods for collecting and analysing the data has been missed and added to the limitations of the current research. And also the sample size might be relatively small; however statistically is considered to be adequate and sufficient for this research. This study relied on three dimensions of organisational culture which are carefully selected for the purpose of the study; the chance of utilising other different dimensions related to the organisational culture which might affect the adoption level of MAPs has been missed. Beside the limitations which mentioned above a number of future researches can be recommended as following Organisations surveyed in this study should pay more concentration to the effect of organisational culture in terms of innovation, outcome orientation and control for more understanding of items which shape these dimensions and attempt to minimise the gap between superiors and subordinates to adopt more combinations of MAPs and enhance organisational performance. However other dimensions should be used to investigate the relationship between organisational culture and the adoption of MAPs. National culture has not been included so future research should consider the effect of national culture on the adoption of MAPs and measure the intervening effect between those factors on the organisational outcome. Qualitative methodologies should also be appropriate to investigate more specifically the importance of these dimensions on designing the MAPs which in turn maximize the organisational performance. Using in-depth interviews based on case studies or using mixed method of collecting and analysing the data (e.g. questionnaire survey with face to face interviews). In order to understand the barriers and obstacles of organisational culture and to figure out the causality on affecting the adoption of these practices, qualitative and quantitative methods should be used to analyse the data.

.....4/4/2017..... التاريخ:

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*قائمة القطاعات التي قد تستفيد من البحث:

- قطاع الآثار والسياحة
- قطاع الأمن الوطني
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- قطاع العلوم الاجتماعية والإنسانية واللغات
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