

\*

(83)

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(Proctor, 2006)

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.2008/1/16

2007/9/24

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.(Gillion and Kimberly 2001)

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.5 (Hilton,

.(Atkinson et al., 2004) 2005)

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(Dutta and Others 2002)

(Lowengart and Mizrahi, 2005)

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.(2004 )

(Wright, 2003)

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.Full Cost .1

.Marginal Cost .2 (I.Hwang and Mishra, 2002)

Additional Rate .3

.Horngren ,Foster And Datar ( 2006 )

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(Garve

and Pitchford, 1995)

(Edwards, Battisti and Neely, 2004)

(Grossman and Helpman, 2005)

(Dileep G. Dhavale, 2005)

(Tadelise, 2002)

(McIvor, Humphreys et al., 1997)

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(Sekaran, 2003)

(%84.56)

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(t)

(t)			
17.615*	0.65	4.38	1
14.955*	0.71	2.29	2
19.799*	0.69	4.65	3
8.080*	1.05	4.03	4
4.054*	1.38	3.68	5
10.803*	0.81	4.06	6
5.262*	1.20	3.76	7
5.495*	1.15	3.76	8
9.369*	0.96	4.09	9
6.143*	1.11	3.82	10
1.773-	1.09	2.76	11
6.535*	1.11	3.88	12
2.959*	1.07	3.38	13
3.024*	1.12	3.41	14
4.074*	1.07	3.53	15
2.196*	1.21	3.32	16
0.832-	1.17	2.88	17
0.214-	1.13	2.97	18
1.135	1.07	3.15	19
2.212*	0.99	3.26	20
0.760	0.96	3.09	21
0.532	1.39	3.09	22
12.681*	0.92	4.41	23

. %95

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(t)

(Berenson and Levine, 1999, p.351)

%95

(p)

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%5

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K-W				( )
6.490*	37.55	35.20	21.50	1
12.194*	40.45	30.60	19.70	2
1.781	36.24	33.90	29.10	3
2.750	31.92	40.30	32.70	4
14.232*	41.13	30.80	16.70	5
2.963	37.03	33.90	26.10	6
18.166*	39.82	35.90	11.50	7
6.209*	38.03	34.40	21.30	8
3.168	33.18	32.20	44.10	9
12.404*	27.39	42.90	44.70	10
8.808*	28.55	40.60	44.90	11
11.704*	40.29	31.50	18.50	12
2.900	36.80	34.60	25.50	13
9.102*	38.92	34.10	18.50	14
12.630*	39.71	33.70	16.30	15
5.144	30.03	41.90	36.70	16
2.501	35.45	29.60	40.70	17
3.768	38.45	29.70	29.10	18
2.863	37.97	30.20	29.90	19
6.733*	39.66	29.20	25.50	20
10.613*	38.13	36.50	16.70	21
1.752	34.13	31.70	41.50	22
2.076	36.34	34.50	27.50	23
8.034*	39.29	32.80	19.70	

.%95

\*

(McClave and Benson, 1985,

.p.307 and Berenson and Levine, 1999, p.351)

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158	1988	358	33.13	44.75	1
238	2072	274	34.53	34.25	2
232	2062	284	34.37	35.50	3
166	2144	202	35.73	25.25	4
226	2056	290	34.27	36.25	5
216	2046	300	34.10	37.50	6
202	2108	238	35.13	29.75	7
182	2128	218	35.47	27.25	8
182	2012	334	33.53	41.75	9
176	2134	212	35.57	26.50	10
136*	1966	380	32.77	47.50	11
238	2072	274	34.53	34.25	12
156	1986	360	33.10	45	13
230	2060	286	34.33	35.75	14
208	2102	244	35.03	30.50	15
194	2116	230	35.27	28.75	16
200	2030	316	33.83	39.50	17
146	1976	370	32.93	46.25	18
208	2102	244	35.03	30.50	19
88*	1918	428	31.97	53.50	20
210	2040	306	34	38.25	21
222	2088	258	34.80	32.25	22
190	2020	326	33.67	40.75	23
236	2066	280	34.43	35	

.%95

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19 18 17 11)

(1)

.(22 21

(0.69)

(t)

(t)

(67)

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(17)

%5

(1.645)

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.2

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(3)

(2) (K-W) (1) : ( - )  
 (3) (Kruskal Wallis H Test)

(5)

5	4	3	2	1	
				1	1
			1	0.358*	2
		1	0.415*	0.453*	3
	1	0.243*	0.240*	0.399*	4
1	0.024	0.329*	0.103	0.360*	5

.%95

\*

(3)

(21 20 15 14 12 11 10 8 7 5 2 1)  
 (3)

: .3 (7)

" 18.166

(7)

(39.82)

"

(35.90)

(Mann-Whitney U Test)

(11.50)

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5

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			.(60)	( )	5
				(4)	-
(5)	(1)				
			(4 )		
		.(1)		%95	
	(5)				(11)
	%95				(20)
	(5)			(11)	
	(2)		(47.50)		
	(4)				
	(5)				(32.77)
(0.453)					
	(1)			(20)	
	(3)		(53.50)		
				(31.97)	
(0.240)	(5)				
	%95				
	(2)				
	(4)		(4)		
				%95	
					.4
					"
%95					"

(6)

	Eigen value	
%44.43	2.222	1
%20.22	1.011	2
%15.84	0.792	3
%10.40	0.520	4
%9.11	0.455	5
<b>%100</b>		

.5

%64.65 (2) (1)

.%95

(5) (4) (3)

%95

Eigen value

(0.455) (0.520) (0.792)

Factor

(6)

Analysis

(6)

(1)

(2)

(1)

%95

(2)

(Zikmund,

(Eigen value)

.6

.2000)

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"

Eigen

(2.222)

value

"

%44.43

:

:

(2)

(1.011)

Eigen value

(7)

%20.22

(8)

%17.65	12	.1
%66.18	45	.2
%14.70	10	.3
%1.47	1	.4
%100	68	

(7)

%73.75	200.6	
%30	81.6	
%93.75	255	
%52.5	172.8	

(7)

(3 )

.(1 )

%94

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(% 66.18)

%74

%18

%15

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.(8)

(10)

(10)

%0		.1
%17.64	12	.2
%26.47	18	.3
%55.88	38	.4
%100	68	

:

(9)

(9)

%85	231.2	.1
%50	136	.2
%75	204	.3

(9)

( )

%85

%75

%50

:

:

(11)

.5

(11)

%75	51	.1
%14.71	10	.2
%5.88	4	.3
%4.41	3	.4
%100	68	

(7)

%75

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%66.18

%50 %75 %85

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%95

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(%75)

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## **Factors Affecting Make-or-Buy and Pricing Decisions in Jordanian Manufacturing Companies**

*Ahmad H. Daher and Abdul Naser I. Nour\**

### **ABSTRACT**

The aim of the study is to determine the factors affecting make- or – buy and pricing decisions in Jordanian manufacturing companies. In addition, this study is designed to show the degree of variation among these factors, based on the size and expertise of the corresponding companies. Another objective of this study is to test for correlation among various groups of the factors affecting the make – or – buy decision.

To achieve the objectives of this study, questionnaire was designed and distributed to (83) Jordanian manufacturing companies; of which, only (68) questionnaires were returned and found valid for statistical analysis, i.e. 82% in response rate. Of the (23) factors investigated, only (17) factors affect the make or buy decisions at a significance level of 95%.

These factors included the continuous attempts to improve the quality of the product and manufacturing it in Jordan according to the required quality standards. Other results revealed statistical significance for the factors involved in make or buy decisions related to size of the manufacturing company. But no statistical significance was found related to the expertise of the company.

Moreover, there were positive correlations between most of the various groups of factors affecting make – or – buy decisions, as well as differences in relative importance of these groups. Results also, indicated that management was responsible for pricing decisions and the most important factor affecting that decision was unit cost. Direct materials cost followed by indirect manufacturing cost were found to be the most important factors to affect the product cost.

Thus, accounting information can play an important role in pricing and make – or – buy decisions.

**Keywords:** Make – or – Buy Decision / Pricing / Management Accounting.

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