

تكاليف البحث والتطوير ومعالجاتها المحاسبية

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المستخلص

Abstract

This research is concerned with discussion of Research and Development costs and how to deal with them from the point view of the accountancy. There fore the research is divided into three main topics.

The first discussed the status of the research and development in the Arab world .The second deals with presenting some concepts for the research and development. While the third is taking into consideration the accounting system that used with the cost of research and Development

In the first subject it was still that the status of research and development in the Arab world under the standards that the world used to deal with .In the second there are many concepts for the research and development which represent as a tool to collect data and information and improve them.

The third was displayed the accounting action to deal with costs in order to improve the production of goods. Besides the topics taking into consideration the types of foundations. There are two kinds of foundations, The first dealing with research for their account. While the second doing that for the others accounts. Finally it is necessary for every organization to get Accounting books used especially for dealing with Accounting costs of the research and development and declare about them, when it would be necessary.

المقدمة



هدف البحث

فرضية البحث

حدود البحث

أولاً. واقع البحث في العالم العربي





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ثانياً. مفاهيم البحث والتطوير وأنواعه

Research

(Kinzonzi, 1985: 330)

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Collotte & Richard 1984: 1)

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.(Basic Research)

(Applied Research)

(Development)

(IASC)

(Kinzonzi, 1985: 330)





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ثالثاً. المعالجات المحاسبية لتكاليف البحث والتطوير

المجموعة الأولى: الجهات المستفيدة من بحوثها

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أولاً. الرسمة Capital Expenditure

Accrual Acc. ()

(Blake, 1983: 101)

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ثانياً. الشطب المباشر Revenue Expenditure

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(Blake, 1985: 101)



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.(Collotte & Richard &, 1984: 1)

.(Vancil, 1990: 108)

.(Porochen, 1983: 124)

. (Blake, 1985: 101)

المجموعة الثانية: الجهات المتعاقدة مع المستفيدين

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.(Job Order System)

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(Contracts & subcontracts) : •
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الطريقة الأولى: نظام أوامر التشغيل

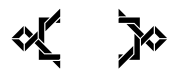
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(Job Order Cost Sheet)

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قائمة تكاليف أمر تشغيل

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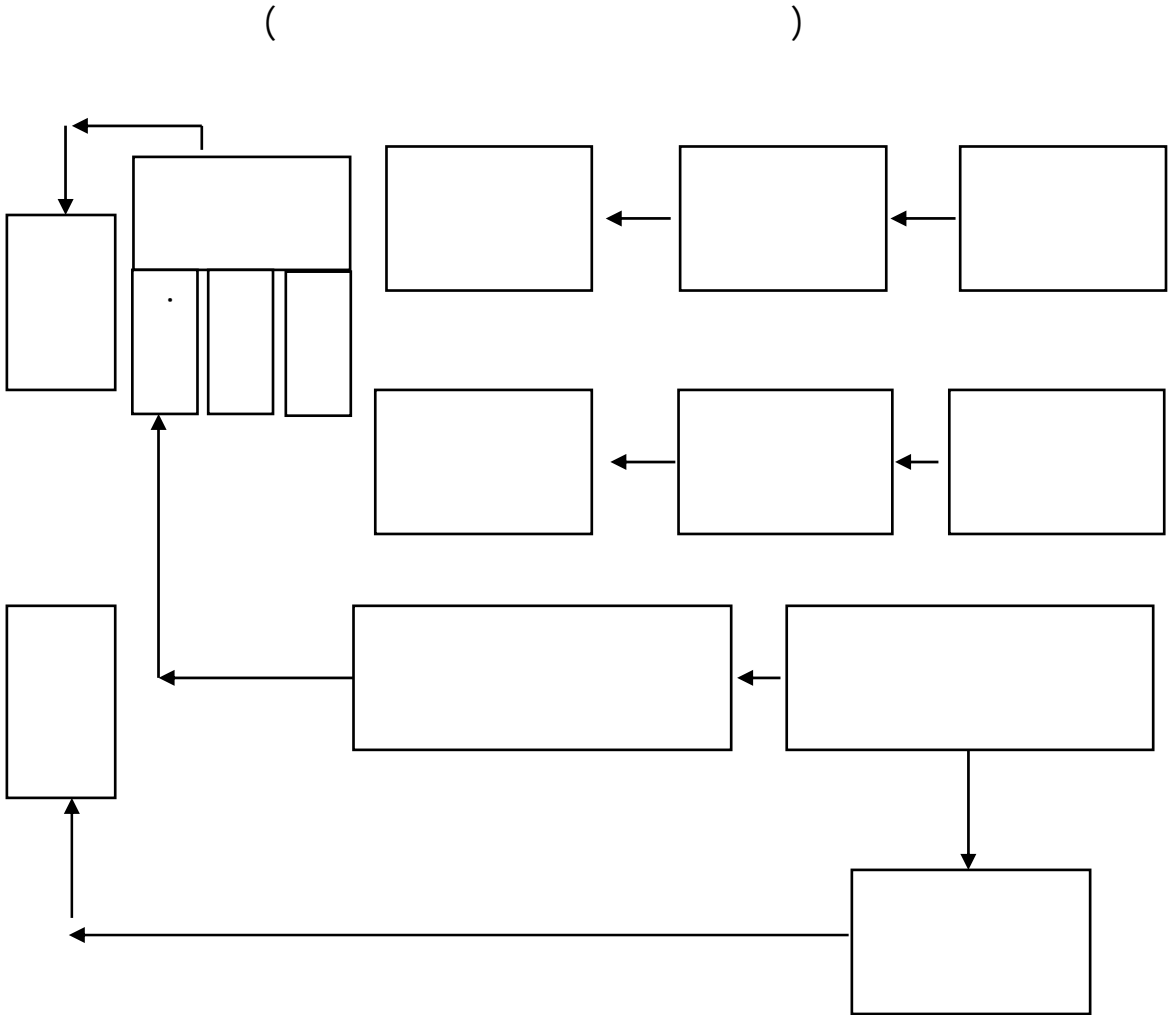
(Moscové, 1985: 76).

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*** (أو السعر المتعاقد عليه) ***

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الطريق الثانية: طريقة العنود والمقاومات

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البحث التعاقدى



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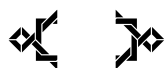
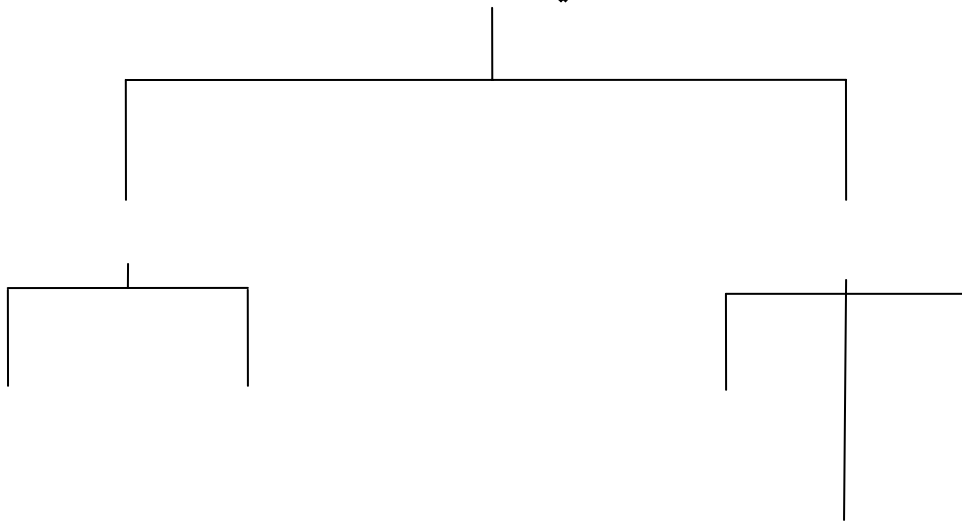
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الخاتمة:





D& R تكاليف



أولاً. المصادر العربية:

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Blake, J., "Accounting Standards", 2nd edition, 1989.: **ثانياً. المصادر الأجنبية:**

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