Schedule # (13)

Terms	Strongly Disagree		Disagree		Disagree to some extent		Agree		Strongly Agree		Average	Prevailing View	Order of Importance
	Repetition	%	Repetition	%	Repetition	%	Repetition	%	Repetition	%			
1- In compilation of data, Management Accounting focuses on internal environment only	1	5.6	3	16.7	1	5.6	12	66.7	1	5.6	3.50	Agree	1
2- Management Accounting limits the performance standards used on the financial standards only	1	5.6	6	33.3	2	11.1	8	44.4	1	5.6	3.11	Disagree to some 1extent	5
3- The information that can be provided focus on the short term	1	5.6	9	50.0	2	11.1	6	33.3	8	0	2.72	Disagree to some 1extent	9
5- The conventional Management Accounting does not pay attention to the quality cost or breaking them down to their elements	2	11.1	7	38.9	1	5.6	7	38.9	1	5.6	2.89	Disagree to some 1extent	8
6- The conventional Management Accounting does not pay enough attention to costs of researches and development	0	0	5	27.8	5	27.8	6	33.3	2	11.1	3.28	Disagree to some 1extent	3
7- The conventional Management Accounting does not pay enough attention to the presentation of after-sale services, and how to treat them and their consequences.	0	0	6	33.3	3	16.7	7	38.9	2	11.1	3.28	Disagree to some 1extent	3
8- Upon assessment of the performance of officials at the establishment, the conventional Management Accounting focuses on the profit on the short run	2	11.1	4	22.2	3	16.7	8	44.4	1	5.6	3.11	Disagree to some 1extent	5
9- In the conventional Management Accounting the costs are controlled upon implementation	3	16.7	7	38.9	2	11.1	5	27.8	1	5.6	2.67	Disagree to some 1extent	10
11- In the conventional Management Accounting the additional costs are attached on the basis of the size of the activity and the hours of operation	0	0	3	16.7	6	33.3	8	44.4	1	5.6	3.39	Disagree to some 1extent	2
12- The conventional Management Accounting does not pay attention to providing information about the competitors, especially with regard to the costs are controlled upon implementation	1	5.6	6	33.3	6	33.3	3	16.7	2	11.1	2.94	Disagree to some 1extent	7
13-Total of all terms of the axi	11	0.06	56	031	31	0.17	70	0.39	12	0.07	3.09	Disagree to some 1extent	

The prevailing view of most terms of this axis as a whole is "Disagree to some 1extent"

Schedule # (14)

Terms	Strongly Disagree		Disagree		Disagree to some extent		Agree		Strongly Agree		Average	Prevailing View	Order of Importance
	Repetition	%	Repetition	%	Repetition	%	Repetition	%	Repetition	%			
15- To change from the technology-oriented management which aims at reducing the cases of corruption between the actual and standard performance to attain the best available performance, to the market-oriented management which focuses on what we should do to reach the required level in the shadow of the market conditions	0	0	0	0	5	27.8	8	44.4	5	27.8	4.00	Agree	7
17- To change from focusing on the considerations of size in assuming the additional costs to focusing on the causes of the costs	0	0	0	0	4	22.2	10	55.6	4	22.2	4.00	Agree	7
18- To change from culture to confront a stagnant limited market with actual products which are produced in large quantities to the culture of confronting the open markets and confronting the local as well as the international competition with the diversity of products and prompt response to the customers requests	0	0	0	0	2	11.1	8	44.4	8	44.4	4.33	Agree	3
19- To change from focusing on the internal environment only to focusing on the internal and external environment of the establishment at the same time	0	0	0	0	1	5.6	8	44.4	9	50.0	4.44	Agree	1
20- To change from focusing reducing the cost of the stock to focusing on disposing of the stock itself	0	0	3	16.7	3	16.7	9	50.0	3	16.7	3.28	Agree	10
21- To change from focusing on the control on the cost after implementation to focusing on the management of cost before and during implementation	0	0	0	0	1	5.6	8	44.4	9	50.0	4.44	Agree	1
22- To change from the partial cost and control on the cost to the comprehensive cost and reducing it	0	0	0	0	2	11.1	13	72.2	3	16.7	4.06	Agree	6
23- To change from using one group of the internal financial standards to the diversity of the standards according to the nature of performance, while using financial and non-financial standards, internal as well as external	0	0	1	5.6	2	11.1	11	61.1	4	22.2	4.00	Agree	7
24- The change from the management of the personnel management by intimidation and control and directing their behavior and standardizing their performance and tracking their work and reporting them to the Personnel Department, to the management through the arousal of interest and creating the motivation and incentive to implement the strategies and objectives while promoting the development and innovation, and working on teamwork basis and the sense of responsibility and self-monitoring and follow-up for the purposes of education and not for purpose of defamation.	0	0	1	5.6	3	16.7	6	33.3	8	44.4	4.17	Agree	4
25- To change from the thinking with mentality of "there is no better than what actually took place" to the thinking with the mentality of "there is always the better than what is good".	0	0	2	11.1	3	16.7	3	16.7	10	55.6	4.17	Agree	4
Total of all terms of the axis	0	0	7	0.04	26	0.14	84	0.47	63	0.35	4.13	Agree	

The prevailing view of most terms of this axis as a whole is "Disagree to some 1extent"

Schedule # (15)

Terms	Strongly Disagree		Disagree		Disagree to some extent		Agree		Strongly Agree		Average	Prevailing View	Order of Importance
	Repetition	%	Repetition	%	Repetition	%	Repetition	%	Repetition	%			
26- Support and strengthen the strategic competitiveness of the business, and the search and pursuit to achieve a competitive advantage and to maintain continued growth.	0	0	0	0	0	0	9	50.0	9	50.5	4.50	Strongly Agree	2
27- Assistance in making the strategic decisions.	0	0	0	0	0	0	6	33.3	12	66.7	4.67	Strongly Agree	1
28- Adoption and containment of the activation of the advanced technical and technological techniques in design, planning, production, control and information.	0	0	0	0	1	5.6	7	38.9	10	55.6	4.50	Strongly Agree	2
29- Adoption and activation of the trends of development in the management culture: analyzing the activities, analyzing the time, reducing the duration of the cycle of composition of the product, overall quality, and the driving forces of innovation and creativity.	0	0	0	0	0	0	10	55.6	8	44.4	4.44	Strongly Agree	3
30- Study, analysis and taking advantage of the dynamics of competition.	0	0	0	0	0	0	10	55.6	8	44.4	4.44	Strongly Agree	3
Total of all terms of the axis	0	0	0	0	1	0.01	42	0.47	47	0.52	4.51	Strongly Agree	

The prevailing view of most terms of this axis as a whole is “Strongly Agree”

Schedule # (16)

Terms	Strongly Disagree		Disagree		Disagree to some extent		Agree		Strongly Agree		Average	Prevailing View	Order of Importance
	Repetition	%	Repetition	%	Repetition	%	Repetition	%	Repetition	%			
34- Information for the selection of the patterns of the alternative production competing technology.	0	0	0	0	1	5.6	12	66.7	5	27.8	4.22	Strongly Agree	9
31- Information on the suppliers: Their financial status, their precedents.	0	0	0	0	2	11.1	11	61.1	27.8	4.17	4.67	Agree	12
33- Information on the markets, customers and products.	0	0	0	0	1	5.6	7	38.9	10	55.6	4.50	Strongly Agree	3
34- Analytical information on the profitability of customer groups.	0	0	0	0	0	0	13	72.2	5	27.8	4.28	Strongly Agree	8
36- Information on new and innovative products.	0	0	0	0	2	11.1	7	38.9	9	50.0	4.39	Strongly Agree	5
37- Information on the variety of products.	0	0	1	5.6	3	16.7	8	44.4	6	33.3	4.06	Agree	13
39- Information on the chambers of commerce and trade unions.	0	0	2	11.1	4	22.2	10	55.6	2	11.1	3.67	Agree	15
40- Information on the identification of the source (purchase or production).	0	0	0	0	1	5.6	12	66.7	5	27.8	4.22	Strongly Agree	9
41- Information on the stock.	0	0	1	5.6	3	16.7	8	44.4	6	33.3	4.06	Agree	13
42- Information on the sale price and the degree of satisfaction of the customer.	0	0	0	0	0	0	7	38.9	11	61.1	4.61	Strongly Agree	1
43- Information on market share of the establishment vis-à-vis the competitors.	0	0	0	0	1	5.6	6	33.3	11	61.1	4.56	Strongly Agree	2
44- Information on waiting times, delivery, quality standards, analysis of the cost of quality.	0	0	0	0	2	11.1	7	38.9	9	50.0	4.39	strongly Agree	5
45- Information on alternative products.	0	0	0	0	1	5.6	7	38.9	10	55.6	4.50	strongly Agree	3
46- Information on alternative inputs.	0	0	0	0	3	16.7	5	27.8	10	55.6	4.39	strongly Agree	5
47- Information on new technological additions and expansions.	0	0	1	5.6	2	11.1	7	38.9	8	44.4	4.22	strongly Agree	9
Total of all terms of the axis	0	0	0	0.02	26	0.10	127	0.47	112	0.41	4.28	Strongly Agree	

The prevailing view of most terms of this axis as a whole is "Strongly Agree"