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عنوان مقاله:

Considering the relation of performance evaluation criteria based on throughput accounting and cash flow whit value (added criteria (Case study: Nationwide provincial cement companies

محل انتشار:

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خلاصه مقاله:

The purpose of the present paper is that of researching the relationship between performance evaluation based on the value added that based on economic values with throughput accountingand cash flow that depend on internal factors, in cement companies in Tehran stock market from 2010 to 2014 (5 year). In order to evaluate the performance and improve the return of organizations, in the traditional management accounting, any organizational unit considersseparately without attention to the constraints. In this viewpoint, the improve of any unit, necessarily don't affects the whole of organizational return. But, Throughput accounting systemuses the constraints theory to evaluate the performance and improve the return of organizations asan integrated system. In this approach, any activity considers based on the effect on ROI of the organization and then improvement of the organization return will be affected by theimprovement of any unit .On the other hand value added is the additional value created ineconomic environment to increase competitiveness and social welfare which is possible by knowing and using the capabilities of the organization and optimal allocation of limited resourcesthrough the rational evaluation of the operation and conscious management is necessary.However, the cash flow of vital resources of each organization and a balance between available cash and cash requirements is the most important factor of economic health and continuity of theorganization. And without assessing the cash requirement, management can not make efficient and effective decision. The results of this research shows a positive significant relationship between the economic value added (EVA) with return on investment based on throughputaccounting (TAROI) and return on equity based on cash flow ROE(cf), and a positive significant relationship between the market value added (MVA) with (TAROI) and ROE(cf), but .therelationship between (TAROI) with (EVA) and (MVA) is more than ROE(cf) in stated companies

کلمات کلیدی:

economic value added, market value added, throughput accounting return on investment, cash flow return on equity

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