World Bulletin of Management and Law (WBML)
Available Online at: https://www.scholarexpress.net
Volume-7, February-2022
ISSN: 2749-3601

THE ROLE OF MANAGERIAL ACCOUNTING IN MAKING THE PRICING DECISION

Professor. Dr. Fatemeh darogheh hazrati
Department of Accounting, Dariun Branch, Islamic Azad University, Dariun, Iran
Angham Awad Kanawi Al – Sawafi
Azad University Shiraz Branch
Republic of Iraq, Qadisiyah Governorate
Hajir Abdulameer Enayma Al- Farhan
Republic of Iraq, Dhi Qar Governorate
Sabah Saadoon Abd Ali Kati Al Shgaen
Republic of Iraq, Dhi Qar Governorate
Rasha Talib Jabbar Fahd Al_Hamd
Republic of Iraq, Dhi Qar Governorate

Article history:

Received: December 6th 2021
Accepted: January 6th 2022
Published: February 10th 2022

Abstract:

The study aimed at managerial accounting and its importance, where management accounting from the project contributes and helps the management in the implementation of the project's work, in addition to clarifying many quarters of experience in research and development processes.

The reality of using traditional and modern management accounting methods, as well as their role in making decisions, has been identified, and the concept of decision is in fact a choice between a set of solutions to a problem or a crisis in the conduct of a particular work. We pay attention and study it, while others come out randomly without studying.

The pricing decision is one of the most important administrative decisions due to its impact on the profitability of the facility in the short and long term. Therefore, the development of cost systems has become a vital matter that should be dealt with objectively and scientifically to reach rational decisions in this field. Through this research, the concept of pricing and Its objectives and methods represented by pricing on the basis of demand, pricing on the basis of competition, and pricing on the basis of cost.

Keywords: Management accounting, management accounting methods, decision-making, the nature of pricing.

INTRODUCTION

Management accounting is a renewable science because of its many methods, insights and analyses, it is a modern and continuously updated science and has an effective and influential role to support and support managers planning, oversight, performance evaluation and appropriate decision-making.

Administrative accounting has begun to shift from the traditional entrance to the contemporary one, where its illusions, dimensions, methods and frameworks have evolved to suit the requirements of the modern era and the needs of management.

Many companies and institutions at the international and regional levels have suffered from the inability to understand the development of strategic management accounting methods. Strategic management accounting methods in their various methods have been the mainstay of corporate and institutional management to continuously improve their position, through the information that management has been providing about us, its customers, suppliers and any other parties that could affect the organization's position.

A range of reasons have led to the development of management accounting methods, including the emergence of extreme rendus among companies producing similar goods, the diversity and multiplicity of tastes of consumers, which has led to an increase in the proportion of the commodity mix, and the ratio of indirect costs to direct costs.

The current developments in the era of globalization, freedom of trade, the multiplicity of forms of competition, and the rapid movement to control markets have led to growing information needs, and the cost accounting system is a system of care, which provides information to internal parties to improve the decision-making process. The pricing decision is one of the most important management decisions due to its impact on the short- and long-term profitability of the economic unit, so the development of cost systems has

World Bulletin of Management and Law (WBML)
Available Online at: https://www.scholarexpress.net
Volume-7, February-2022
ISSN: 2749-3601

become vital and should be dealt with objectively and scientifically based to reach rational decisions in this area.

RESEARCH METHODOLOGY

Search problem

The decision to price depends on many considerations that relate not only to cost data, but to the nature of the products, the degree and nature of the product market and the behavior of the product. Therefore, the traditional pricing approach has become insept from the prevailing price limits, which requires improved quality and substantialization. Cost-effectiveness, the problem lies in the following question, what impact does the applicability of management accounting methods have on decision-making, to what extent the management accounting methods contribute to the success of management decisions, particularly those related to pricing.

The importance of research

The importance of research is that it deals with one of the most important management decisions, which is the pricing decision, where the sale price is an important factor in determining the demand for products and the flow of revenue for the facility, in addition to identifying the pricing methods used by some establishments and trying to upgrade them. It also highlights its importance by focusing on the role of management accounting and its survival in a high number of cases with other facilities.

Search objectives

The research aims to:

1- Learn about the concept and importance of administrative accounting.
2- Learn about the reality of using traditional and modern administrative accounting methods.
3- See the role of the accountant to make the administrative decision.
4- Learn about the importance, nature and methods of pricing.

Search parts

The research is divided into three investigations, the first deals with administrative accounting of the concept, importance and methods, and the second discusses the decision-making of the administrative concept and characteristics. Etc., the third research is mentioned the nature, importance and methods of pricing, then the conclusion and the list of sources.

ADMINISTRATIVE ACCOUNTING

What is administrative accounting

Management accounting is one of the most important components of the project's management and accounting information system, which collects other information generated from other information systems. The primary objective of these operations by the MANAGEMENT ACCOUNTING SYSTEM is to assist management in oversight, performance evaluation and decision-making processes. Management accounting specializes in collecting, analysing, tabulacing and storing basic data or information from other systems of information for the purpose of producing information of a financial and non-financial quantitative nature provided to management. To suit the requirements of the modern era and the needs of domestic and external consumers.
(2016S3)

Definition of administrative accounting

Administrative accounting has varied and its definitions have varied. This is because of the comprehensiveness of this concept and the keeping pace with technological developments. Byon and Miller defined it as "a set of accounting functions related to the information meter that enables management to perform its functions in the field of planning, oversight, orientation and decision-making."

This definition shows a clear integration between the role of management accounting and the different management functions. When Westin and Origin believe that management accounting arises through the planning and oversight function and the responsibility of supporting management for the information needed to enable it to guide economic activity for the better and for the right cost. Management accounting therefore plays a role in supporting management's efforts towards achieving the best level of economic activity. **(Omar, Ahmed,2011,p. 15), (Abdul Latif Imam Haji Omar, 2011, p. 15)**

It is also defined as a tool for the planning and control of various processes, with data and information constantly being used to assist in routine and non-routine decision-making to solve the problems facing the Department's day-to-day business.

When Hor Nkren sees management accounting, management accounting is concerned with processing data and information that is used in a broad role in planning, oversight and decision-making processes to maximize profits

World Bulletin of Management and Law (WBML)
Available Online at: https://www.scholarexpress.net
Volume-7, February-2022
ISSN: 2749-3601

Through the following considerations, the following considerations can be identified:

The comprehensiveness of management accounting objectives has had an impact on the failure to define a fixed and specific definition of this accounting field.

There is a question about the overlap of management accounting functions with management functions in the field of planning, oversight, guidance and decision-making.

Administrative accounting threatens to serve different levels of management within the economic unit.

Administrative accounting uses all the important and administrative and accounting principles. Different methods are used to control information and classify it according to the needs of its users.

- Information should be taken into account at the appropriate cost in order to achieve the principle of benefit and cost and that the benefits achieved should be more than the cost of data processing. **(Al-Hayali, 1991, p. 5).**

The importance of administrative accounting

Accounting can be seen as an information system that contributes to the survival of the other information systems of the enterprise, providing the information needed by the management of the enterprise, for the objectives of miscension, oversight, coordination and decision-making, as well as the information needed by external entities such as shareholders, lenders and financial analysts and others**. (Abu Nassar, 2008, p. 3)**

Today, information has become a valuable commodity for many parties inside and outside the establishment, so that the success or failure of some institutions is determined by the nature of the information and the accuracy of this information. Management accounting is one of the most important accounting sciences, which is the financial tool of the establishment that helps management make decisions whether financial or quantitative decisions and decisions about increased investment, finance or establishment of a new parent or The line of production or investment expansion through merger or acquisition, which is based on financial and other financial evidence and its functions are the management functions of the purpose of misjudgment, guidance, supervision and control.

As well as the result of the occurrence of some economic and social factors, there have been signs of a new development of many productive areas, namely industrial revolutions and investments containing large capital and usually joint stock companies, and accounting is based on the progress of the objectives and service of the company Let Only for the material side but also for the administrative side, as well as the progress of the detailed evidence of the company or the project contributes to this and helps the management to evaluate the work of the project in addition to it is clarified many aspects of it Through which the expertise can be provided to raise the status of the project.

Management accounting objectives

Administrative accounting seeks to achieve a number of objectives, including (Guardian, 2004,p. 28):

1- The information needed by the organization's management to make different management decisions, and to carry out future planning and policy-making processes.
2- Help managers guide and control the organization's operations.
3- Work to bring managers and teachers to the fore to achieve the goals of the organization.
4- Assess performance and ensure that employees achieve the desired goals at the lowest possible cost.
5- Assess the business's reproductive situation and work with the rest of the management system to ensure the long-term viability of the facility's reproductive advantage.
6- Contribute investment decision-making, planning and controlling the necessary funds to ensure profit.

It is therefore clear that the main objective of administrative accounting is to help the organization make administrative decisions at various administrative levels, which means verifying the development of pre-defined plans in the subject of the development of the necessary and accurate measures to follow up and compare them with the plans or plan developed to detect the deviations and take the necessary and precise measures to follow up.

Management accounting methods

Administrative accounting has emerged as a result of the development, expansion and largeness of economic projects, meeting the need of economic companies to contain a great deal of data and information needed by those interested to help make rational economic decisions, and relying on different traditional and modern management accounting methods.

First/ Traditional management accounting methods

1- Analytical accounting method

Analytical accounting is generally a specialized sponsor of general accounting and its task is to collect and analyze cost data, distribute the accounts in order to determine the cost of products or services,

World Bulletin of Management and Law (WBML)
Available Online at: https://www.scholarexpress.net
Volume-7, February-2022
ISSN: 2749-3601

provide accurate information to the management of the organization, and record all the relative processes of the organization's activity. **(Abu Yaacoub, p. 8).**

Analytical accounting objectives

Analytical accounting seeks to achieve the following objectives:

- Calculating costs.
- Monitoring the internal conditions of exploitation.
- Follow-up the stages of productivity development and rational decision-making.
- Periodic reporting.

2- Estimated budget method

Is the digital expression and translation of the organization's plan with the aim of exploiting the resources available in a more effective manner during the specified period of the future.

Estimated budgets are a timely and timely solution tool that has the ability to pre-estimate performance, give early warning signs of deviation from expectations, and enhance management's understanding of the problems of all their colleagues.

Its disadvantages require continuous follow-up and study and adjustments, and there is no unified way to calculate and measure estimated budgets, there are past experiences and with what is happening present, in addition to examining what can be expected to happen in the future, and uncertainty may lose estimated budgets and relevance. **(Muhammad Yusuf, p. 39)**

3- Transfer price (waiver price)

The prices are for goods produced by one section and converted to another. These prices affect the revenues of the converted section and the costs of the receiving section, and as a result profitability, return on investment and performance evaluation will be affected by both sections.

The importance of conversion rates is that sections are well used to make good use of the resources they receive from other departments. When the Department bears the costs of these resources and its performance is measured by the extent of its profits, it seeks to make good use of them, and when the transfer rates are set between the heads of departments and the approval of the department, the level of satisfaction among the heads of the departments increases compared to the situation of these prices by the administration. Transfer rates can be used as a basis for stimulating the divisions and achieving their objectives, which reflects positively on the overall objective of the facility. **(Mohammed Tayseer, 2004, p. 95).**

4- Responsible accounting method

It is an accounting system that designs the light of the hierarchy of authority and responsibility within the organization, and is based on the preparation of reports that enable the identification and evaluation of the success of each person and the knowledge of his responsibilities, reflected in achieving the objectives of the institution.

The importance of liability accounting is to verify the optimal use of the resources available to the company over a certain period of time, to propose appropriate means to address the deviation from the objectives, and to apply liability accounting requires dividing the company into small organizational units and liability centers. **(Ahmed Ezzedine, 2017, p. 28-29).**

II/ THE MARGINAL ASPECTS OF ADMINISTRATIVE ACCOUNTING

1- Activity-based cost method

The activities-based costs system is defined as a tool used by management to consolidate decisions by obtaining accurate information on costs that cannot be obtained through reduced accounting methods.

It is a management tool that guides decisions, more accurately summarizes resources and additional costs, and focuses on calculating costs and the way they are recommended for activities.

We conclude from the above that it is a method of calculating the costs that are recommended on the company's activities and seek to accurately summarize the costs consumed, which enables the supply of more accurate information and focuses on the calculation and organization of costs on activities. **(Ahmed Hussein, 2003, p. 65).**

2- Balanced scorecard

The credit card is defined as translating the message and the translation of the business unit into concrete objectives and objectives through four (the financial hub, the customer hub, the internal process axis and the axis of growth and education).

World Bulletin of Management and Law (WBML)
Available Online at: https://www.scholarexpress.net
Volume-7, February-2022
ISSN: 2749-3601

In other things, it translates the mission of the business unit into concrete objectives, relies on the financial axis, the customer axis, the axis of internal processes, growth and education, and represents an integrated framework for the framework of the strat upturn performance.

Its importance lies in serving as the cornerstone of the organization's current and future success, as opposed to the reduced financial barriers that benefit the past without mentioning how much performance should be done to increase performance in the future, and to help the organization focus on what needs to be done to increase performance progress. **(Mutasim, 2015, p. 65).**

3- Targeted costs

It is defined as the process by which the enterprise develops specific objectives for its costs and the offering of a commodity or the offering of a service, which is built on a desirable profit margin and a price of a decreed price for the commodity.

This is a method of contemporary management accounting and cost management management aimed at continuously improving cost by making a comprehensive profitability mistake.

It aims to reduce production costs during the phase of planning, designing and developing the product or service as the stage at which the cost includes the largest proportion of the total cost of production, in order to achieve the target profit under market conditions.

ADMINISTRATIVE DECISION-MAKING

The concept of decision

The real concept of resolution is to decide on a set of solutions to a problem or a crisis that is going to work with them, and therefore our practical life is almost every day we make a set of decisions, some of which we pay attention to and study, and others come out randomly for a study.

It is also known as the process of selecting between the alternatives available, but this theory of the decision-making process is practical and has not been a specific activity that includes the selection of one of the available alternatives.

The definition of decision-making is complex, especially if you know that decisions are not subject to any specific parties or rules, and depend on the mental state of the decision-maker or information on the aspect of the decision**.) Zamil, 2000, p. 11**.

Decision-making steps

To reach the perfect solution for decision-making, it goes through several stages:

• **Identifying the problem:** to be aware of all aspects of the problem affecting the subject of decision-making, by knowing the specific circumstances surrounding it and affecting it accurately and correctly so that the decision is not affected • **The development of alternatives: it** means collecting all alternatives that meet the need and achieve the goal but differently and constitute a virtual.

• **Evaluation of alternatives:** This stage alternatives are measured and compared with each other, and compared with certain criteria and standards in order to reach what is required.

• **Choose the best alternative: the** selection process depends mainly on the criteria, and therefore on personal experience experience), and as a result of the previous stage of evaluation and comparison the alternative is determined that is more commensurate with the conditions of the establishment and in all respects.

• **Follow-up decision:** After choosing the best alternative must be followed up to ensure its validity and accuracy, the course and requirements of the tasks, thus preventing doubt and concern about what was taken of the decision, and addressing any mistake that may occur.

Decision-making is a system through which the quality of information **is** so closely related to the quality of the decision taken, and here the importance of management accounting shows the importance of better decision-making, the more quality of that information the more appropriate and appropriate the choice of the decision maker to achieve the desired objectives of the organization**. Al-Jayousi, Jarallah, 2008, p. 77)**

Elements of the resolution

The resolution contains several elements, including:

The purpose of the decision: a decision can only be made if there is a goal, and the importance of the decision depends on the importance of the ruler's goal, and the more clear the goal, the help to make the right decision.

Motive: The decision is not made unless there is an incentive to achieve the best wind.

Prediction: The state of decision-making regarding planning for what will happen in the future, as most decisions deal with the future and trends of potential variables and determine their reflections on the organization.

Alternatives: The alternative is the solution, i.e. choosing the manager when it occurs the best alternative of the proposed alternatives to make the appropriate decision and to reach the desired goal.

World Bulletin of Management and Law (WBML)
Available Online at: https://www.scholarexpress.net
Volume-7, February-2022
ISSN: 2749-3601

Decision-making restrictions: The decision-maker faces difficulties when he or she has a particular decision and such restrictions are sources of funding, experience, degree of risk, duration of decision ... Etc **. Abbas, 2009, p. 102)**

Characteristics of administrative decision

1- The administrative decision always seeks to find a solution to the problems, by following its two approaches in search of several alternatives and the most appropriate choice.
2- Decision-making includes following the administrative method of attempting to identify the behaviour of the tectonic conduct that seeks to try to meet and adapt to the actual results of the decisions and the expected results.
3- Some decisions, if not most, are significantly influenced by the personality of the administrative decision-maker and other personal and administrative factors.
4- The decision-making process is linked to a large degree of rationality that is more than its own and draws this rationality to its limits during the application of the decision. . **(Sandy, 2016,p4)**

In addition to the previous characteristics, the decision maker must observe the principles of its own that help him to reach the appropriate decision that can be applied:

1- They must adhere to effective principles by following the steps of the practical method of solving the problem.
2- Use the principle of multiple satisfactions and alternatives according to the nature of the problem at hand and then to re-examine all the alternatives to choose the best.
3- Adopting the principle of the specific factor, which should be taken into account during the process of education and study of the "satisfaction" and alternatives, should take into account the existence of the specific factor, which hinders decision makers from reaching the risk of appropriate decisions by limiting the degree of rationality of the decision makers.
4- Adoption of the principle of appropriateness, decision-making, in the context of decision-making under the internal and external circumstances of the decision-making system and the circumstances of the decision-maker**. Sandy, 2016, p. 10)**

The role of administrative accountant decision-making

Management accounting is this information system that is based on reporting whether to make a decision or even assist management in making a decision such as expansion, purchase, manufacturing, decision to add new power or close a department. The role of the accountant is to report in this regard, which is appropriate in terms of the appropriateness of those reports and statements to decision makers and to assist them in making the decision to provide advice and advice.

Submitting these decisions is a good time for the decision to be made properly as timing is of great importance to the success of such decisions and where a study has shown that the management accountant's failure to report on the opening of A new resolution that greatly affects the success of the decision and also appropriate in terms of content reports and since the report is a message addressed to a decision-maker with certain confidence that the administrative accountant must take into account and the user is not supposed to He knows all the implications and implications, but he has to tell the report a simple form of concept, the production manager needs a report that differs from the content and content and even the form from the appreciation given to the Chairman of the Board of Directors to take the degree of reliability confirmation Data reliance is mostly discretionary data influenced by the extent of these reports in terms of experience, personal governance, ethics, areas of interest, financial update, as well as reporting on all decision-making. **(Al-Sharif, 2015, p. 40)**

The nature and importance of the pricing decision

Pricing concept

The concept of pricing is an important element of the marketing mix, because it has an impact on sales and profits for companies, especially if these companies are of an economic nature seeking profit. The price that the user can accept affects the prices that the company can pay for the production elements related to raw materials, manpower, machinery, land and capital and thus the attractiveness of the marketing opportunity.

The price can take several names, all of which reflect the financial value of the item, service or idea, such as rent paid for the use of the property of third parties, university fees for education, fine for violation, commission in exchange for facilitating the exchange and others.

The consequences or consequences of pricing decisions can be devastating, as the results of the

World Bulletin of Management and Law (WBML)
Available Online at: https://www.scholarexpress.net
Volume-7, February-2022
ISSN: 2749-3601

pricing strategy cannot be easily changed or stopped, especially if they are actually denied. It is very difficult to change the strategy or pricing policy applied for goods and services, especially if the content of the change is also required to increase prices.

Price as an element of the marketing mix is associated with the rest of the other elements, as confirmed by the principle of complementarity and interdependence between the elements of the marketing mix, for example from the areas of the relationship between price and promotion, there is a debate about the impact of advertising on prices, and the possible rise in prices or Cut it down through the market as ad, as some argue that any increase in advertising, would be reflected in the cost that is a key element The price-setting equation. Some studies have indicated that when an organization increases its advertising value compared to the companies, this will lead to lower prices, and occur This is because advertising is inspired by higher levels of demand for the commodity, which dictates that companies that are concerned about the need to reduce their prices in response and maintain their market shares. The price relationship with distribution, the price is often a determining factor in the decision of the appropriate distribution outlet, is it the wholesaler or the retailer? Some retailers do not trade a commodity, because their price does not fall to the price of the goods they deal with, and there are retailers who want to deal with high-priced goods, giving them a distinct market position. Similarly, there is a clear relationship between product and price, the higher the quality of commodity content, the higher the price, the more quality is associated with more cost elements, and in addition, the price has a certain impact on some consumers, as they are aware of higher levels of quality than higher-priced goods.

Pricing targets

As is the case with all decisions regarding the company's activities, the first step and the main pillar is to determine the objective that the company seeks to achieve. The goal is to be clearly and specifically formulated, but it is rare to find this applied in the pricing area, if Setting pricing objectives affects the rest of the objectives of the company's other activities, whether in the field of production, financing or even employment, this can be explained by the fact that the price significantly determines the expected revenues of the company, in which the rest of the company's activities can be planned,

A number of researchers agree that pricing targets for most companies in general can be profitable, sales, survival, increased cash flows, maintaining the status quo or maintaining a high level of quality.

Pricing objectives can be divided into the:

1- Profit goals

Profit targets (profitability) are among the most common pricing targets

This type includes:

1- 1 Return on sales

The return on sales target is used as a pre-determined ratio by the company on the quantities sold, and this method is often used by wholesale and retail stores that may prefer this goal rather than the return on investment, after the commodity costs are determined a specific percentage is added to cover the target profit margin.

The pricing objective through return on sales is easy to apply in practice because it is related to the amount of sales expected and the costs of these sales and the percentage that the company wants as an appropriate profit margin, and the profit margin may be uniform i.e. for all of the company's goods and a specific profit margin may be allocated to each A type of commodity so that the company can finally achieve the final pricing target of its total sales, and this situation helps the company to adapt to market conditions in light of economic variables facing every commodity of the company's commodity mix.

1.2 Return on investment

When pricing their goods, some companies depend on an investment, and investments here mean the total assets used to generate these goods or what is known in the financial language as "working assets" and the return on investment equation is as follows:

SAA Profit/Asset

This method is applied in practice by determining a certain percentage of the company's operating assets and then the prices of the goods are determined so that they achieve the required return on investment.

In determining roI, the company must take into account economic conditions and other environmental factors as well as the company's market position, because economic conditions and other environmental factors may be a catalyst for achieving a high return that is one of the factors limiting the company's ambition. Reach the return you wish for, the company's market position is related to the strength of the company's financial resources and the strength of the rest of its marketing mix "Commodity, Promotion and Distribution" companies with a strong market position. Market leadership" is more capable of using the ROI method than less powerful companies.

One of the advantages of using roI as a pricing target is that

World Bulletin of Management and Law (WBML)
Available Online at: https://www.scholarexpress.net
Volume-7, February-2022
ISSN: 2749-3601

أ- It can be used as a measure of judgment as a commodity mix for the company, enabling it to retain goods that give an appropriate return on investment for the company to support and continue and by the time the company can give up or reduce its support for goods that cannot achieve the desired return.

B- The company uses the roI method to diversify its pricing policies, as the company can price its strong commodities at high prices that give a high return on investment and time achieves a distinct position for these goods, which positively reflects the reputation of the company, while weak goods are priced at low prices to give the impression of a low price and to help attract consumers. In any case, the majority of pricing targets based on the return on investment method adopt the trial and error method of setting these prices cannot be determined precisely before they are actually achieved. These prices need to be reviewed continuously.

1- 3 Maximize profit

This pricing goal is consistent with the overall goal of many companies to make the highest possible profit over a certain period of time that may come to mind at first glance that this means raising prices to the limit, and this will not be in the interest of consumers and the public at large. The market's demand and supply mechanics require the product's ability to supply high prices with two basic conditions:

1. The inability of the mana's ability to to tout similar or alternative goods.
2. Demand for the commodity should be totally inflexible.

These two conditions are only for a few commodities in the long run, so maximizing profit may be done by reducing prices to increase the amount of sales if the demand for the item is flexible.

2- Sales targets

Sales-oriented pricing targets can be set on a market share basis or on the basis of maximizing sales as follows **(Al-Taie, Al-Aalaq, 2008,p. 125):**

2.1 Increase the amount of units sold

In the sense of achieving a large volume of sales and here the increase in sales volume leads to an increase in the volume of profits achieved, as well as increases the turnover of inventory and reduces The cost of saving and storage is also increased, and this can be achieved by reducing the price by following the market penetration policy, and this method has several advantages that are summarized by the following: The increase in the quantities sold will result in the depletion of the share of the single unit of fixed costs, which are affected by the number of units produced, enabling the organization to take advantage of the benefits of the two experience-givers from the lack of cost and increase the experience of the worker The goal of increasing the amount of sales sometimes ignores some other objectives and considerations such as profits, profitability and the marketing environment under which the organization operates.

Increased cash flow of units sold

The focus here is on increasing the revenues generated from sales, but it differs from the previous one that the focus is not on quantity but on increasing the monetary value achieved from these sales, and therefore the focus may be on increasing the price in order to create a distinctive impression of the goods produced by the enterprise and directing these goods towards a certain and specific market category that is willing and able to pay higher prices for obtaining the commodity with advantages.

Maximizing market share

Market share is the ratio of the sales of the product of the enterprise to the total sales of this product market by all companies, and these sales can be expressed as the number of units sold or the form of the monetary value of the units sold.

Many companies believe that strengthening or increasing their market share is an indicator of the effectiveness of the marketing mix on which they depend, as they believe that companies with the largest market share can achieve the greatest profit, and have a greater ability to increase the savings (economies) of large size, not only this, but also have greater strength and control over the markets that operate.

3- Maintaining a high level of quality

Some companies seek to distinguish their products through the level of quality and be a leader of quality for the product market, and this goal requires them to maintain the quality of their products and to do more costs of development, innovation and improvement, making the total cost of the product high compared to the products that prompt the company to set high prices for its products and high quality.

The price came in response to this goal, where the relative expulsion relationship between quality and price is logical, and the price is sometimes an indicator of the judgment of the quality of the product by the customer, the goal of excellence in quality pushes the company to the higher price associated with the higher cost of course

(Al-Jayashi, 2007, p. 55)

4- Maintaining the status quo

The company prefers to be non-price based on non-price, when the company is satisfied with its current status and wants to maintain it, as these

World Bulletin of Management and Law (WBML)
Available Online at: https://www.scholarexpress.net
Volume-7, February-2022
ISSN: 2749-3601

companies resort to pricing their products at prices equal to or close to the prices of the manacin but not Significantly lower than them, so we find that pricing objectives are focused on meeting the prices of the market leaders, the tradition of market leaders, price stability, maintaining the current market share, and maintaining a good public impression of the company that the objectives of continuing the current situation can be appropriate The following cases

(Akili and others, 1996, p. 149):

أ. When the company has market leadership and therefore pricing leadership.

ب. When the "relatively" manason is so strong that none of them can influence the market.

ت. When goods are so stereotypical that it is difficult to distinguish any of them with special characteristics.

ث. In case of unwillingness to enter into a direct confrontation with the mana.â€™

ج. If you want to reduce the risk the company faces as a result of price disputes.

ح. When the overall market is relatively stable and growth opportunities are weak.

Increasing cash flows

Ensuring the internal cash flow process for organizations is one of the main objectives pursued by many departments, including the marketing and financial departments, in order to meet the company's obligations as a result of production, operation, marketing, etc. and the appropriate quantities and times.

Achieving cash flow targets at specific levels is also an effective and essential way for operating organizations to recover as much of the costs as possible that are pledged to their customers and within agreed periods of time.

In general, contemporary institutions and projects must be managed by expert and effective cash flow management or liquidity in order to ensure the use of high-end funds and profitability **. (Obeidat, 2004, p. 23)**

Pricing methods

Marketing literature combines a number of ways in which companies can price their products, the most important of which are:

1- Cost-based pricing

This method is one of the simplest and clearest ways in which most companies can price their products, as it depends on adding a certain margin to the total costs (fixed and variable) incurred by companies during the production process and this margin may be a percentage of the sale price of the product. This margin is subject to personal managers' considerations that are far from the circumstances of the market, and therefore the actual price may be as far from the fair price that clearly reflects the product and its characteristics.

This method has a range of advantages, the most important of which is easy calculation, it requires little information, it can be easily managed, it tends to maintain market stability when demand changes and factors affect it, and finally this approach is an advantage that affects the ethical aspect of the organization that applies it.

The use of this method includes a range of disadvantages, the most important of which are:

- They tend to ignore the role of consumers by determining the right price for them and their abilities.
- Tend to ignore the role of market advocates.
- Historical accounting costs are more used.
- You use the normal or standard output to distribute fixed costs.
- Contains so-called sunken costs (costs that occur and cannot be covered at any level) and sometimes conflict with progressive costs (costs that change with production change).
- Ignores the cost of the alternative opportunity (the cost of the second best alternative**).) Eagles, 2012, p. 305)**

2- Pricing based on the

Economic theory identifies several traditional areas of the market, with prices tending to be free from restrictions, including full-ons, monopolistic platforms, and absolute monopoly, and the full-on monopoly is considered to be low because there are two things to prevent:

- Knowing the circumstances of the other side of the market (consumers) is difficult to achieve because the market is not without the influence of consumers, especially when they feel stupid.
- The nature of some products is not subject to standardization.

Monopoly is a process of product price stability conditions where there are many sellers and many consumers, the seller specializes in a particular product that is offered and sold by combining human effort with personal abilities and skills, Good reputation, for example, and good performance enable the seller to charge a higher price and this does not affect the consumer's transformation into another seller that offers its products at a lower price or the consumer makes a decision to dispense with the product and produces it if possible.

The most common type of pricing is when a company tries to keep its price at the level of what it charges, called current or traditional pricing and is common for a number of reasons, including:

1- The difficulty of calculating the cost of some products.
2- The feeling that such prices represent a compilation of wise product-level views
3- similar, and that it achieves an appropriate return for the organization.
4- Feeling its specific impact on the disruption of homogeneity and harmony within the company's sectors.
5- It is difficult to know the reaction of consumers and the reasons for the price variation in the market, which leads to the use of the current price. **(Assistant, 1997, p. 291-292).**

3- Demand-based pricing

Consumer demand for a commodity or service represents its ability and desire to buy at different prices over a certain period of time, with other items remaining constant, as the consumer will increase their purchases of a particular product if their price falls and vice versa, the relationship between price and demand is reversible despite some exceptions, including bread and health services, which, if their price falls or rises, do not reduce or increase demand.

4- Tie-point pricing

This policy is based on determining the company's break-even point, which is defined as the point at which the total revenue volume is equal to the total costs, and this method is based on balancing expenditures and revenues on the one hand and the volume of activity or operations on the other over a specified period of time. Companies based this method on determining the price equivalent to the amount of demand, with which the fixed costs incurred by the company can be covered such as: maintenance expenses, rents, insurance, electricity, water and telephone subscriptions, and managers' salaries, using the so-called contribution margin that indicates the amount of demand as it is declined, i.e. it shows the relationship between price and order size in a proportional manner.
(Azzam, 2008, p. 285).

CONCLUSION

In light of the report, this study shows that management accounting seeks to provide the organization with the necessary information to meet the needs of the administration, which contributes to decisions regarding the future of the institution, and since the current time accompanies economic progress And modern technologies as well as the development of information systems, so it is necessary for institutions to search for the best, most accurate and appropriate information and the right time, because accurate information leads to the making of the right decisions, especially the economic and administrative fields and this makes administrative accounting It is an important tool for serving management functions due to their integrated relationship.

Organizations should establish a management accounting department because they achieve many advantages, especially since they are taking the necessary information to management levels to meet their needs, and develop awareness among many of the organization's administrators of the modern management accounting and then work on the need to apply modern management accounting mechanisms to contribute to avoiding costs while achieving the required quality and gaining customer satisfaction and thus achieving the advantage of our business.

The most important constraints affecting the pricing process are the lack of information on the factors influencing pricing policies and strategies, so we must work to address the necessary information and overcome the barriers it faces.

SOURCES

1. Abuyaaqoub AbdelKarim, Analytical Accounting, University Publications Bureau, Central Square- Ben Aknon, Algeria.
2. Ahmed Hassin Ali Hassin, "Advanced Management Accounting", Al-Dur Al-Jamai, 2003.
3. Ahmed Ezzedine Ishaq Kahil, The extent to which accountability can be applied to Palestinian higher education institutions, a thesis for obtaining a master's degree, accounting and financing department,
4. Ahmed Mohammed Zamil, "Management Accounting with Computer Applications", Part 1, 2000.
5. Osama al-Haras, Administrative Accounting, Dar al-Hamid, Jordan, 2004 .
6. Iyad Abdel Fattah Al-Nisour, Marketing Strategies, Theoretical and Quantitative Entrance, Amman: Dar S.
7. Islamic University of Gaza, 2017.
8. Haballah Al-Sharif, "Management Accounting Methods between Theory and Practice", (Applied study to industrial companies â€œ Algeria), a note for a Doctorate, Arab University Ben Mehidi, um Al-Bouaki, 2016-2015.

World Bulletin of Management and Law (WBML)
Available Online at: https://www.scholarexpress.net
Volume-7, February-2022
ISSN: 2749-3601

9. Hamza Ramli, "Characteristics of Management Decisions", Smile Magazine, .2016
10. Hamid Al-Taie, Bashir al-Allaq, Product Development and Pricing, Al Yazuri Printing and Publishing House, Amman, Jordan, 2008.
11. Dr. Mohammed Abu Nassar, "Management Accounting", Third Edition, 2008.
12. Zakaria Azzam and Hasuna, Abdul Basit and Sheikh, Mustafa. Principles of modern marketing between theory and practice, Oman: Darat al-March, First Edition, 2008.
13. Zaki assistant. Marketing Comprehensive Concept, Oman: Zahran Publishing and Distribution House, 1997.
14. Abdul Latif Imam Haj Omar, Zain al-Abidin Alam Mustafa Ahmed, Administrative Accounting, University Book House, Sana'a, 2011S.15
15. Ali Abbas, "Management Science", Dar al-Marcha, Jordan, 2009.
16. Ali Abdul Rida. Al-Jayashi, 90th Entrance to Tsuyqi, Amman, Dar Jahina, First Edition, 2007.
17. Omar Wassi Akili, Abdali, Qahtan Badr and Al-Ghadeer, Mohammed Rashid. "Principles of Marketing Integrated Entrance", Amman: Zahran Publishing and Distribution House, 1996.
18. The role of management accounting (The role of administrative accounting â€" Activating corporate governance study the state of industrial companies operating algeria), a memorandum for a master's degree, Arab University Tebsi, Tebsa, 2017/2016.
19. Mohamed Ibrahim Obeidat, Pricing Basics Contemporary Marketing, Amman: Dar al-Marcha, 2004.
20. Mohammed Tayseer, Abdul Hakim Al-Rugby, Administrative Accounting, Third Edition, Wael Publishing House, Amman, 2004.
21. Mohammed Raslan Al-Jayousi, Jamila Jadallah, "Management science and application", Dar al-Serrah, Jordan, 2008.
22. Mohammed Yusuf, The Role of Discretionary Budgets â€" Improving the Performance of the Economic Corporation - Study of the Case of the Regional Distribution Directorate of the National Electricity and Gas Company, A memorandum submitted for the MBA, Department of Business Administration.
23. Mu'tasim Fadl Abdul Rahim and Fath Rahman Hassan Mansour" Balanced Performance Card and Its Role in The National Pension Fund Performance Assessment " Message Of Magster -Geer Published, College of Islamic Affairs, 2015.
24. Walid Ji Al-Hayali, Entrance 1991 Management Accounting, Mei Printing Corporation, 1991.