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.(Deakin and Maher, 1991, p. 672) "

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 (Dye,1992)  
 .(Ekholm and Wallin, 2000)  
 .(Epstein and Manzoni, 2002)  
 (Evans et al., 2001 2001 )  
 Hansen and )  
 .(Hayes and Schaefer, 2000)  
 .(Scott and Tiessen, 1999)  
 .(Bescos et al., 2003)

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 " .(Horngren, 2002, p. 176)  
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 (Bushman and Smith, 2001)  
 (Chenhall, 2003)  
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 Balakrishnan and )  
 .( 1998 ) (Sivaramakrishnan, 2002  
 .(Blakrishnan and Sprinkle, 2002)  
 (Brickley et al., 2001)

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(Wijewardena et al., 2004)

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(Amir and Sonderpandian, 2002)  
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**:Ho1**

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T-test

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T-test

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%83.9	52			-1
%6.5	4			
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%4.8	3			
<b>%100</b>	<b>62</b>			
				-2
%51.7	32			
%29	18			
%8	5			
%11.3	7	( )		
<b>%100</b>	<b>62</b>			
%11.3	7			-3
%9.7	6			
%8	5			
%71	44			
<b>%100</b>	<b>62</b>			
%3.2	2		3	-4
%4.8	3	6	3	
%59.7	37	9	6	
%19.4	12	12	9	
%12.9	8		12	
<b>%100</b>	<b>62</b>			
%37.1	23			-5
%48.4	30			
%4.8	3			
%9.7	6			
<b>%100</b>	<b>62</b>			

(3)

t-value				
9.301	0.861	4.017		-6
10.182	0.778	4.006		-7
1.412	1.110	3.199		-8
6.224	1.241	3.981		-9
12.681	0.683	4.100		-10
16.598	0.528	4.113		-11
15.299	0.719	4.397		-12
6.092	1.003	3.776		-13
11.967	0.731	4.111		-14
6.833	0.817	3.709		-15
5.097	1.100	3.712		-16
1.880	1.307	3.312		-17
1.700	1.005	3.217		-18
9.083	0.873	4.007		-19
6.337	1.112	3.895		-20
7.365	1.068	3.999		-21
8.035	0.981	4.001		-22

7.748	0.997	3.981		-23
12.646	0.769	4.235		-24
15.183	0.683	4.317		-25
<b>8.889</b>	<b>0.791</b>	<b>3.893</b>		

(4)

T-test

Sig.	t			
0.001	8.889	0.791	3.893	

(6)

(4)

(3.411)

(3.893)

(t)

(3)

(t)

(3)

(0.05 =  $\alpha$ ) % 95

(0.05 =  $\alpha$ ) % 95

(7)

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(3.052)

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(0.719)

(0.918)

T-test

T-test

(t)

(t)

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t-value				
12.195	0.862	4.335		26
9.672	0.797	3.979		27
6.756	1.042	3.894		28
1.099	0.781	3.109		29
9.339	0.935	4.109		30
12.679	0.685	4.013		31
4.863	0.693	3.428		32
4.554	1.015	3.587		- 33
1.297	0.613	3.101		- 34
1.193	0.647	3.098		35
4.819	1.325	3.811		36
2.287	1.112	3.323		37
7.145	1.005	3.912		38
6.030	1.217	3.932		39
0.150	0.263	3.005		40

0.690	1.198	3.105		41
2.377	0.987	3.298		42
10.340	0.763	4.002		43
1.243	1.007	3.159		44
10.054	0.791	4.010	( )	45
<b>3.525</b>	<b>0.918</b>	<b>3.411</b>		

(6)

T-test

Sig	t			
0.002	3.525	0.918	3.411	

(7)

t-value				
1.001	0.826	3.105		46
4.454	0.861	3.487		47
3.491	1.103	3.489		48
2.022	1.001	3.257		49
9.316	0.852	4.008		50
3.964	0.739	3.372	( )	51
7.965	0.693	3.701		52

6.976	1.114	3.987		- 53
3.344	0.897	3.381		- 54
1.000	0.859	3.109		55
1.535	1.113	3.217	:	56
2.579	0.971	3.318		57
1.711	1.003	3.218		58
3.399	1.112	3.480	.( )	59
3.460	1.008	3.443		60
1.689	0.979	2.210		61
1.037	0.873	3.115		62
1.360	0.909	3.157		63
1.045	0.806	3.107	)	64
8.725	0.888	3.984	.(	65
<b>0.569</b>	<b>0.719</b>	<b>3.052</b>		

(8)

T-test				
Sig.	t			
0.001	0.569	0.719	3.052	

(0.05 =  $\alpha$ ) % 95

(8)

(3.052)

(t)

(3)

(0.05 =  $\alpha$ )

T-test

(10) :Ho2 (t) (7 5 3) (9) (9) (3.452) (t) (3) % 95

(9)

T-test

Sig. (*)	t			
0.000	4.077	0.876	3.452	

(Sig.) (\*)

(10)

t-value				
14.353	0.779	4.420		6
11.276	0.699	4.001		7
16.776	0.613	4.306		8
15.144	0.730	4.404		9
9.233	0.759	3.890		10
12.813	0.762	4.240		11

10.488	0.753	4.003		12
7.866	0.952	3.951		- 13
9.371	0.752	3.895		- 14
35.121	0.417	4.860		15
14.065	0.716	4.279		16
11.484	0.687	4.002		17
15.210	0.571	4.103		18
17.506	0.775	4.723		19
11.637	0.816	4.206		20
9.850	0.805	4.007		21
16.615	0.536	4.131		22
32.421	0.349	4.437		23
14.199	0.681	4.228		24
17.903	0.782	4.778	( )	25
<b>14.330</b>	<b>0.683</b>	<b>4.243</b>		

(10)

T-test

(0.683)

(4.243)

(t)

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(12)

(4.243)

(t) (3)  
% 95

(0.05 =  $\alpha$ )

(11)

T-test

Sig. (*)	t			
0.000	14.330	0.683	4.243	

(Sig.) (\*)

(12)

t-value				
11.926	0.892	4.351		26
15.229	0.789	4.526		27
15.335	0.687	4.338		28
11.549	0.872	4.279		29
28.866	0.521	4.910		30
8.300	0.961	4.013		31
12.254	0.827	4.287		32
12.115	0.726	4.117		- 33

12.013	0.721	4.100		- 34
7.724	0.999	3.980		35
7.765	1.013	3.999		36
8.034	0.987	4.007		37
7.741	1.004	3.987		38
11.192	0.871	4.238		39
11.026	0.792	4.109		40
7.866	0.986	3.985		41
10.098	0.871	4.117		42
15.173	0.685	4.320		43
15.573	0.673	4.331	( )	44
28.236	0.471	4.689		45
<b>14.268</b>	<b>0.681</b>	<b>4.234</b>		

(12)

(t)

(13)

(0.681)

(4.234)

(13)

(4.234)

T-test

(14) (t) (3)  
 = a) % 95  
 (0.05)

(13)

T-test

Sig. (*)	t			
0.000	14.268	0.681	4.234	

(Sig.) (\*)

(14)

t-value				
16.587	0.582	4.226		46
17.260	0.781	4.712		47
19.095	0.687	4.666		48
8.188	0.978	4.017		49
8.930	0.887	4.006		50
15.204	0.680	4.313	( )	51
23.609	0.610	4.829		52
10.154	0.867	4.118		- 53

16.793	0.580	4.237		- 54
7.633	1.012	3.981		55
6.678	1.040	3.882	:	56
11.132	0.783	4.107		57
13.674	0.691	4.200		58
9.933	0.887	4.119	.( )	59
9.012	0.775	3.887		60
8.712	0.705	3.780		61
16.114	0.689	4.410		62
18.386	0.573	4.338		63
13.469	0.660	4.129	)	64
16.613	0.683	4.441	.(	65
<b>15.519</b>	<b>0.619</b>	<b>4.220</b>		

(t)

(14)

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(4.220)

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95

(t)

(0.05 =  $\alpha$ ) %

T-test

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 (t) (14 12 10)  
 (16)  
 T-test

(15)

T-test

Sig. (*)	t			
0.000	15.519	0.619	4.220	

(Sig) (\*)

(16)

T-test

Sig. (*)	t			
0.000	15.447	0.628	4.232	

(Sig) (\*)

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( (0.05 =  $\alpha$ ) % 95

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t-value			( )	
9.310	0.861	4.018		66
8.942	0.789	3.896	( )	67
13.147	0.663	4.107		68
18.492	0.571	4.341		69
3.605	0.983	3.450		70
11.135	0.710	4.004		71
12.918	0.679	4.114		72
14.803	0.658	4.237		73
12.476	0.705	4.117		74
15.551	0.600	4.185		75
<b>12.000</b>	<b>0.687</b>	<b>4.047</b>	( )	

T-test

(0.687)

(4.047)

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(18)

T-test

Sig. (*)	t			
0.000	12.000	0.687	4.047	( )

(Sig) (\*)

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Epstein and Manzoni, 2002)

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Wijewardena et al., 2004 2003

(0.05 =  $\alpha$ ) % 95

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## **Extent of Using Budgets in Planning, Control and Decision Making in the Jordanian Pharmaceutical Public Shareholding Companies**

*Waleed Z. Siyam \**

### **ABSTRACT**

This study is intended to determine how far budgets are used in planning, control and decision making in the Jordanian pharmaceutical public shareholding companies, through identifying the extent of contribution by the budgets in assisting management in performing its administrative functions and studying how such budgets are used in reality. It is also intended to find out how far the companies' management are aware of the importance of using these budgets along with the obstacles (constraints) facing the optimal use.

To attain these objectives, a questionnaire was designed and handed out to the financial managers, finance and accounting department personnel of seven Jordanian pharmaceutical public shareholding companies listed at the Amman Stock Exchange (Amman Bourse) at the beginning of the year 2007. Seventy questionnaires were distributed out of which 62 questionnaires were approved for analysis and research purposes, i.e. nearly 89% of the distributed questionnaires.

Results of the study showed that budgets are helpful in terms of assisting management in carrying out its administrative tasks and that companies' managements are largely aware of the importance of using such budgets in planning, control and decision making operations notwithstanding the average use of these budgets in reality. It was also found that there are numerous constraints facing the optimal use of budgets, mainly the unreliability of figures predicted and used in the budgets.

**Keywords:** Budgets, Planning, Control, Decision Making, Pharmaceutical Companies.

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