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VARIABLE COSTING

AS A MANAGERIAL TOOL



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I dedicate my thesis to my father, Prof.M.Kemal ÖZTUNÇ.



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#### VARIABLE COSTING AS A MANAGERIAL

TOOL

In this study, the relationships between the method of cost accounting, the pattern of classification of costs, the preparation of financial reports, the managerial decision making, and the performance of companies are examined. With the general fact that effective managerial decision making leads to managerial and company success, the variables that will enforce effectiveness are explored in this work.

Textile industry of Turkey is choosen as the sample and the data collection method consisted of the questionnaires and interviews by the sampled companies' top managers, and financial data gathered by the Chamber of Industry of Istanbul. The statistical methods employed in the research are one-way frequency distribution, joint-frequency distribution, Pearson correlations and Discriminant analysis.

The results have showed that the employment of computer in the operations of the company has direct relationship with the classification of costs as variable and fixed costs, the application of variable costing in internal reporting, the usefulness of balance sheet and income statement in long-term planning, short-term planning, in pricing and purchasing decisions and the usage of ratio analysis for the evaluation of the company performance. Direct relation-

ships have also been observed between the application of variable costing, the usage of breakeven analysis in managerial decision making, the classification of costs, the usefulness of balance sheet and income statement in long-term planning, investment decisions, and the usage of ratio analysis in evaluations.

# YÖNETİCİLİK TEKNİĞİ OLARAK DEĞİŞKEN MALİYET SİSTEMİ

Bu çalışmada, maliyet sistemleri, maliyetlerin tasnifi, mali raporların hazırlanması, karar verme modelleri
ve şirketlerin icraatları arasındaki ilişkiler araştırılmıştır. Yöneticinin etkin karar vermesinin şirketin başarısına
yardımcı olduğu düşüncesiyle, yöneticinin karar vermesine
etken değişkenler incelenmiştir.

Bu amaçla, Türkiye Tekstil Endüstrisi araştırmanın örneği olarak seçilmiş ve bilgi toplama tekniği olarak anket, yöneticilerle görüşme ve İstanbul Sanayi Odası'nın hazırladığı bilgiler kullanılmıştır. Sonuçların değerlendirilmesi için Ki-Kare İlgi analizi, Pearson Korelasyon analizi ve Discriminant analizi istatistik tekniklerinden yararlanılmıştır.

Sonuçta, şirketlerin bilgisayar kullanmalarının maliyetlerin sabit ve değişken olarak tasnifi, şirket içi raporlamada değişken maliyet sisteminin uygulanması, bilanço
ve kâr-zarar tablolarının uzun ve kısa vadeli planlamada,
fiyat tesbiti ve satın alma kararlarına yardımcı olması,
oran analizinin şirketin faaliyetlerinin sonuçlarının değerlendirilmesinde kullanılması ile doğrusal ilişki olduğu görülmüştür. Ayrıca, değişken maliyet sistemi uygulaması, başabaş analizinin karar verme modelinde kullanılması, maliyetlerin tasnifi, bilanço ve kâr-zarar tablolarının uzun va-

deli planlama ve yatırım kararlarına yardımcı olması ve oran analizinin uygulanması arasında ilişkiler bulunmuştur.

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#### I. INTRODUCTION

#### A. Costing Systems

Cost accounting is considered as the key managerial partner in the planning and control activities, furnishing management with the necessary accounting tools to plan, control and evaluate operations. The objectives of modern cost accounting are to aid and participate in the creation and execution of plans and budgets, to provide information to management related with problems that involve choice from among two or more alternative courses, to establish methods and procedures that permit control and reduction or improvement of costs, to create inventory values for costing and pricing purposes, and to determine costs and profit for an accounting period.

Cost data are accumulated under either periodic cost accumulation or perpetual cost accumulation systems. Periodic cost accumulation systems provide only limited cost information during a period and require quarterly or year end adjustments to arrive at the cost of goods produced. Periodic physical inventories are taken to adjust inventory accounts to arrive at the cost of goods produced. This system of cost accumulation is not considered a complete and efficient cost accumulation since the costs of work-in-process and finished goods can only be determined after physical inventories are taken into account. Periodic cost accumulation systems are generally used by small manufacturing firms where control of physical inventories is not that much difficult. Perpetual cost accumulation systems accumulate cost data through work-

in-process account in such a way that provides continuous information about work-in-process, finished goods, and cost of goods produced.

All cost accumulation systems accumulate actual cost data, some also record standard costs. Cost determination may be on a historical or a predetermined basis. Under historical systems, costs are accumulated as they occur. On a predetermined, budgeted, or standard system, costs are determined in advance and variations from the standard costs are accumulated in separate accounts so that management is able to make plans and take corrective actions.

Job order costing and Process costing are types of perpetual cost accumulation systems. Costs under job order costing system are accumulated by jobs. This method is suitable when each job or order is unique. Costs under process costing system are accumulated by departments, where production is on a more a less continuous basis.

Depending on the charge of factory overhead to products, costing systems are classified as full costing or absorption costing and direct costing or variable costing. Under absorption costing all factory overhead costs, both variable and fixed, are charged to product costs. Under variable costing, only the variable portion of overhead costs are charged to product costs.

# B. Variable Costing and Absorption Costing

Absorption costing assigns direct materials and direct labor costs and a share of both fixed and variable factory

overhead to units of production. Variable costing, assumes that for proper managerial control, only those costs which vary directly with the volume of production should be considered as part of the cost of goods manufactured, because only variable cost elements are related to the product. That is only direct materials, direct labor, and variable factory overhead are included in inventory and hence are considered as product costs. Fixed factory overhead, under variable costing method is not included in inventory and thereby, is considered as period cost.

In matching cost and revenue to determine income of the period, conventional costing methods distinguish between manufacturing and nonmanufacturing costs. In these systems, the product absorbs manufacturing overhead costs. In variable costing, the distinction is made between variable and fixed costs.

Financial reports under two costing systems differ in some ways. Since fixed manufacturing costs are not included in the product cost in variable costing, cost of production, cost of goods sold and cost of inventory are higher in absorption costing.

Gross profit of absorption costing varies considerably from the gross contribution margin of variable costing. The gross contribution margin, difference of sales revenue and variable manufacturing costs, is greater than the gross profit. The margin varies directly with the sales volume if fixed and variable costs are stable within the relevant range. Hence, an increase in sales volume, without a change in sales price, will result in a proportional increase in gross

contribution margin. However, the gross profit of absorption costing does not respond in the same proportion to the changes in sales volume, leading to the criticism of absorption costing that this result appears most unrealistic and confuses management in its attempt to understand and analize the financial statements, and does not enable management to make use of sensitivity analysis.

The difference between the amount of net income of any accounting period computed by absorption costing and variable costing will be equal to the change in the amount of period costs deferred in inventory. Both methods, actually, will result in identical amounts of total net income over a complete cycle of inventory build-up and liquidation.

If inventory of manufactured goods does not fluctuate from period to period, net income under two costing systems will be identical. When production exceeds sales causing inventories to increase, net income will be higher under absorption costing because inventory includes a portion of the period costs, whereas under variable costing all period costs are written off.

When sales exceed production causing inventories to decrease, net income will be lower in absorption costing. The entire difference of income under two costing methods can be explained by the amount of fixed overhead that is charged to the beginning and ending inventories.

# C. Application and General Acceptance of Costing Systems

The National Association of Accountants in U.S.A. has long favored the use of variable costing and as far back

1936 issued research reports and publications pointing out the advantages of the costing method. The Financial Executives Institute through its Financial Executives Foundation reports that a growing number of companies in U.S.A. are using variable costing method. The rapid expansion of work of many CPA and consultant firms' management services divisions is due in significant part to the installation of variable costing systems. In fact, for many years, companies employing conventional costing systems, have made analysis of variable and fixed costs and have made break-even, contribution margin analysis. However, this data required special studies since the information was not readily available in the accounts as it is in variable costing. The principal disadvantage of variable costing is its lack of acceptance for external reporting. In U.S.A., the system is not accepted by the predecessor of the Financial Accounting Standards Board, the American Institute of Certified Public Accountants, The Internal Revenue Service, and the Securities and Exchange Commission. They have not recognized variable costing as generally acceptable for inventory valuation purposes, external reports, or for tax purposes.

The Internal Revenue Service in its regulations defines inventory cost to include "raw materials and supplies entering into or consumed in connection with the product, expenditures for direct labor, and indirect expenses incident to and necessary for the production of the particular item." The inclusion of indirect expenses means that period costs are included in inventory valuation which are excluded in variable costing method.

Section 471 of the Internal Revenue Code provides two facts to which "each inventory must conform: (1) it must conform as nearly as possible to the best accounting practice in the trade or business and (2) it must clearly reflect income." The regulations also provide that consistency in inventory practice be given greater weight than is given to any particular method of inventory costing so long as the method used is in accord with the regulations. A 1973 Amendment to Section 471 specifically identifies the variable costing method as "not in accord with the regulations."

The position of the American Institute of Certified Public Accountants toward variable costing for external reporting is unfavorable. The basis for this position is Accounting Research Bulletin No.43, issued by AICPA. Its "Inventory Pricing" chapter starts with the emphasis on "a major objective of accounting for inventories is the proper determination of income through the process of matching appropriate costs and revenues." The Bulletin continues by stating that "the primary basis of accounting for inventories is cost, which has been defined generally as the price paid or consideration given to acquire an asset". As applied to inventories, cost means in principle the sum of the applicable expenditures and charges directly or indirectly incurred in bringing an article to its existing condition and location. It should also be recognized that the exclusion of all overheads from inventory costs does not constitute an accepted accounting procedure. Bulletin at states that "under some circumstances, items such as the facility expense, excessive spoilage, double freight and schandling costs may be so abnormal as to require special treatment as current period changes rather than as a portion of inventory cost."

The Securities and Exchange Commission in U.S.A. refuses to accept variable costing method as a result of its policy to favor consistency among reporting companies as far as possible and its attitude that variable costing is not a generally accepted accounting procedure (1).

The section 275 of Vergi Usul Code in Turkey, defines gost of production as "to include the cost of raw material that go into production, direct labor costs, and factory overhead that will be allocated to the product cost. General administrative and financial expenses, if preferred can be included in costs of production. And, if the product is to be sold in a package, packaging and package expenses are to be included in production costs." The same code specifics factory overhead as "indirect materials, energy and fuel oil, depreciation expenses of plant, equipment, rent, maintenance and repair expenses, laboratory expenses, scrap and spoilage expenses." So, the Code clearly points out that the variable costing method is not accepted for external reporting. However, the last section of the code specifies that as long as the company is in accord with the code, it can employ any kind of technique to find out production costs. That means, companies can classify the costs and assign cost centers as they prefer, and can use any allocation technique to assign costs to cost centers and products.

Capital Marketing Commission in Turkey has revealed the standard financial reports in the Official journal no. 17958, Feb. 2, 1983. The Commission defines cost of goods sold as the sum of raw material usage, direct labor, general production expenses, work-in-process usage, difference in finished goods, packaging expenses, a portion from general administration expenses, and financial expenses related to production activities. General production expenses cover rent, depreciation, energy, heat, insurance, repair expenses related to production and indirect material. Gross profit or loss is found by deduction of cost of goods sold and selling expenses and taxes from the sales figure.

General administration expenses, financial expenses, other income or loss are deducted from the gross profit figure to come up to net profit before taxes.

This type of standard presentation of reports groups income and expenses according to their functions (2). Those costs which are related to production whether variable or fixed are charged to cost of goods sold. Period costs such as packaging and selling expenses and taxes are considered in analyzing gross profit.

The view is to charge all costs that contribute to production and sales activities which prohibits the user of the report to make analysis that could be done in variable costing reporting system.

The fact that variable costing is not accepted by the code and commission, does not mean that statements and reports prepared under variable costing are not useful. A company may prepare both variable costing and absorption costing income statem to according to the user of the reports. The preparation of numerous types of reports is possible at rapid speed and at low cost with computers of today.

The application of variable costing for internal reporting purposes has gained great emphasis in last few years since it is more suitable for management needs for planning, control, and decision making. It is useful in evaluating performance and provides ready information for the important cost, volume, and profit relations.

#### II. THE CLASSIFICATION OF COSTS

#### A. General Classification

Costs may be classified in many ways. There is no single best classification scheme. Some classifications useful for recording costs as well as for decision making are:

- (a) Responsibily (division, plant, department).
- (b) Job, Process, and Product.
- (c) Direct and Indirect Costs.
- (d) Fixed and Variable Costs.
- (e) Natural and Functional Classification.

The recording of costs by division or by plant is necessary with multidivisional or multiplant organizations. The objective of classification of costs in this manner is to establish the responsibility for the cost, so that costs are to be controlled.

Manufacturing costs may be accumulated by job, manufacturing process, or by type of product. These are usually referred to as systems namely Job order costing or Process costing systems.

Certain costs are incurred for specific purposes and can be identified with specific departments, products, or processes. These are direct costs. Costs that cannot be easily identified with a product or process are called indirect costs.

Costs can also be classified as to their variation with changes in activity level, as variable and fixed.

The classification not usually used for recording purposes but commonly used for decision making are:

- (a) Out-of-pocket Costs and Sunk Costs.
- (b) Relevant Costs.
- (c) Opportunity Costs.
- (d) Marginal Costs.

Out-of-pocket costs require the utilization of current resources. Sunk costs are those costs for which the expenditure of cash or the incurring of a liability has already taken place. A relevant cost is a cost whose magnitude will be affected by a decision being made. Sunk costs are never relevant costs. Out-of-pocket costs may be relevant costs depending on the nature of decision. Opportunity costs are always relevant to decisions.

#### B. Direct and Indirect Costs

Direct Costs which are incurred for specific purposes and can be identified with specific departments, products, or processes are broken down into direct labor and direct material. Costs that cannot be easily identified with a product or process such as heating the factory building are indirect costs.

The borderline between direct costs and indirect costs often depends on the frame of reference. The salary of a foreman may be a direct cost since it can be directly and easily identified with a specific department. But if that department produces several products, the salary will be an indirect cost when determining the cost of each product is of interest. Also, a physical component of the product being made may have a small unit value, negligible amount,

and the cost of treating the item as a direct cost may be excessive when compared with the benefit gained. For decision making purposes, the classification of costs as direct and indirect is not very useful. An indirect cost may be just as relevant as a direct cost in making a decision. The indirect cost may be variable and out-of-pocket, or it may be a fixed cost and sunk such as factory building depreciation. Thus, to describe a cost as being indirect cost enables the information that it cannot be directly and easily identified with the end product. Above all, it is up to management to classify most of the costs as direct or indirect since the borderline is not that much clear cut.

#### C. Fixed and Variable Costs

Within a relevant range, costs are broadly categorized as fixed costs and variable costs. Not every cost is either completely variable or completely fixed. Certain costs behave as mixed costs. These mixed costs increase with increases in the activity level, but do not increase in a strictly proportional manner. Some mixed costs increase only when certain activity levels are attained, otherwise it is a fixed cost.

In order for management to evaluate changes in costs in light of changes in activity levels, it becomes necessary for management to determine which costs are variable and which are fixed. Mixed costs and step costs are generally categorized into fixed and variable cost components. Such a division of these mixed and semifixed costs results in an

oversimplication of the behavior of some of these costs. Such cost procedure can entirely obscure such cost behavior patterns that can result from quantity usage discounts or other nonlinear cost behaviors.

The problems involved in incorporating all of the possible cost behavior types into a cost analysis are usually greater than the benefits to be obtained from such a fine distinction and that use of many different cost behavior classifications can be disadvantageous for analysis and control purposes.

Several methods such as the high-low method, the scattergraph or visual inspection, the Least squares regression method are widely used for determining the behavior patterns of various costs. The management must take into account the assumptions of these methods and use these costs as reasonably accurate estimates of cost behavior patterns in cost analysis.

Regardless of the method used to estimate fixed and variable costs, the results provide only estimates of each component. Changes that take place overtime and from one product to another can affect the relationships between fixed and variable cost components. However, to the extent that better management decisions can result from a better estimate of cost behavior patterns, then efforts should be directed towards providing the best estimates possible consistent with the need to obtain such , timates at a reasonable price.

#### III. COSTING SYSTEMS AND MANAGEMENT DECISION MAKING

#### A. Management Decision Making Process

One of the management's functions is to determine the present position of the firm and plan its future needs. Financial statements provide data of the company's performance. Financial analysis indicates the firm's strengths and weaknesses. From the present position of the firm, plans can be determined for the future.

Financial statements provide information needed for analysis. They summarize company translations over a period of time and serve as a report on management's effectiveness. They may reveal shortcomings in control or indicate major areas for changes in corporate policy.

Management must make effective use of the capital at its command. The essence of effective management is good forecasting because decisions depend upon the expectation of the future. The effectiveness of the decision depends upon the accuracy of the prediction. Planning interprets the objectives of the company and describes the means of achieving them. It is advanced decision making. Planning is based upon an appraisal of the external environment and any opportunities or constraints imposed by present corporate strengths or weaknesses.

Without profits, the company could not sustain operation, consequently, it would be unable to meet other goals such as maximum market share or the support of various community efforts, and would ease to exist. Return on investment, ROI, is the prime index of profitability. Initially,

planning revolves around maximizing ROI, since this is the means to improve profitability. Once on ROI has been established, consistent with sound continued growth and competitive conditions, the company chooses the products that will best maximize profits with the help of break even analysis. Demand considerations, competitive factors, and social and government constraints must be considered. Once the products have been chosen, the resources needed to obtain these products are determined. Certain levels and varieties of inventory are required to support sales.

A major task of the management is to plan capital expenditures and determine whether to increase his investment in, or to replace, existing fixed assets. Capital budgeting is the decision making process involved in formally planning the investment of capital. Many opportunities for profitable investments are constantly uncovered and recommended to management. These suggestions must fit within the formulation of long-range goals and in turn there must be a suitable framework within which relevant information can be assembled to achieve these goals. This requires a set of evaluation tools to select from among those alternatives that will meet the firm's objectives and financial strength.

# B. The Role of Costing Systems in the Process

Management decisions are generally divided into two general groups, short-term and long-term. The great majority of day-to-day decisions are short-term. It is in this area that conventional cost accounting methods have been most

inadequate. This is largely because of including fixed costs which are usually committed for a relatively long time span, in product costs which are used for short-term decisions.

Variable costing separates the long-term costs from the short-term and maintains this separation throughout all accounting records and management reports. It is this very clear cut separation for management reporting that is important. Whether or not the official reporting records are converted to variable costing system for tax or other external reporting is of secondary importance.

Absorption costing obscures the true relationship between prices, costs, and volume. Thus, the variable costing profit and loss statement provides routinely all the data that a break even analysis requires and forever keeps before management the basic interrelationship of prices, costs and volume.

The best or optimum price is that which yields the maximum excess of total revenues over total variable costs, contribution margin. The volume at which the increase in total cost because of the addition of one more unit is just equal to the increase in total revenue is the optimum value. The price at which this volume can be obtained is the optimum price. The contribution margin analysis is readily available for pricing purposes in variable costing systems. Naturally, other facts such as competitor's selling prices, the characteristics of demand and consuming patterns, economic and governmental conditions affect the product pricing decisions.

The evaluation and interpretation of profit is crucial for planning future activities. Profit or loss figures under

different costing methods differ to some extent depending on the sales and production volume of the period. If sales exceed production, variable costing profit is higher than in absorption costing and if production exceeds sales, absorption costing shows higher profit. Under inflationary environment and in contracting or buyers market, sales generally do not exceed production especially in Turkey, in which case the evaluation of profit becomes a crucial factor. The overstated profit figure of absorption costing may mislead management. Moreover, the cost of inventory shows up higher figure in absorption costing leading management to contract production further.

Variable costing provide the key to profit planning in dept, and the profit plan integrates the planning and control for all levels of management. With management accounting data in this form, various sales estimates can be readily converted into projected operating profit. It is therefore practicable for the entire top management group to evaluate alternate plans and proposals in conference and to select the one that is generally agreed to be the best. This participation is in marked contrast with conventional absorption costing profit planning. A material change in the sales estimate under absorption costing usually results in time consuming cumbersome work and the result is that management often accepts an inferior plan rather than incur the delay inherent in testing alternate forecasts of volume and sales mix with the cumbersome technique of absorption costing.

Not only does variable costing facilitate profit planning and pricing decisions, but it provides basic finan-

cial and cost data in the form needed for almost all types of management decisions involving profitability. With routine accounting records maintained in this form, special analysis can be prepared for management with a minimum clerical work and delay. Since expenses are routinely separated into those that vary with volume of production or sales and those that do not, answers to questions where volume is a factor are quickly calculated. The effect of additional units produced or sold on operating profit, the effect of a price increase that resulted in a reduction in volume on operating income, the amount of additional sales needed to offset a price cut of certain amount, and the amount of price increase required to make up for an amount increase in wages can readily be analyzed from the financial statements of variable costing.

There are many long-range and short-term effects of decisions to make-or-buy, including facilities utilization, management and technical skills, and vendors' relations. These decisions must therefore be made in terms of management's basic objectives. In most firms such objectives can be stated simply as maximizing ROI and providing a sound rate of growth. To achieve this basic objective, management cannot base make-or-buy decisions on either out-of-pocket costs or total costs but must weigh the cash savings against the additional capital employed and compare the return with alternate uses of available capital. Variable costing system provides primary tools which facilitate sound make-or-buy decisions. These are separation between fixed and variable expenses, sound method for determing additional specific period costs that would be required to make versuled as given

item, and logical bases for measuring the additional capital that would be required to make a given item as compared to buying it from outside vendors.

A sound program for expanding capacity is one of the most important ingredients for long-range planning and growth. The first step is to determine whether or not a proposed plant expansion program will improve the return on capital employed. This is relatively simple for a company using variable costing. The present situation is set up in variable cost from along with the incremental change, and than the return is figured including the expanded facilities and sales.

Evaluation of new products and processes, decisions on dropping old products, and advertising and promotion programs are other decision processes which can be handled under variable costing systems with less time and more accurate data.

## IV. EMPIRICAL APPROACH AND DESIGN

## A. The Aim of the Empirical Analysis

The idea behind the empirical analysis is that there is a relationship expected between method of cost accounting employed and the performance of the companies. More specifically, the pattern of classification of cost components, the financial reports prepared with these costing data, the presentation of the reports and the interpretation of the reports and the cost data by the management level affect the decision making process. Effective managerial decision making then in turn generates high probabilities of managerial and company success.

The performance of the companies are affected by many variables which are highly dependent on the type of the country and industry the company is operating, the quality and quantity of the management level, the sources of the company and general economic conditions. There are variables which the management has control over them and affect the performance of the company. The management itself can modify the decision making process by controlling and modifing the variables that are in the process.

The costing system employed in the company and the way the system is implemented and interpreted are assumed to affect the decision making process of the management and thereby the performance of the company.

### B. The Methodology of the Empirical Analysis

#### 1. The General Method

Textile industry in Turkey is chosen as the sample for the hypothesis testing of the research as a representitive of the population, companies in Turkey. The data collection method consists of two groups:

- (1) The questionnaire and the interview.
- (2) Financial data gathered by the Chamber of Industry of Istanbul.

The techniques employed in the statistical analysis of data are one-way frequencies, two-way frequencies, the Pearson correlations and the Discriminant analysis.

## 2. The Sampling

The Chamber of Industry of Istanbul publishes the first biggest 500 industrial companies every year. The chamber segregates the Turkish industry into several groups of industries in its studies (3). For the year 1982, the Chamber has grouped the companies under 11 industries, and for the year 1983, it has grouped under 12 industries. The industrial companies analized by the Chamber consists of both private and public sector. Table 1 shows the number of companies out of 500 largest companies according to their industry group and sector, for the year 1982, Table 2 shows the same data for the year 1983.

TABLE 1
INDUSTRY GROUPS IN 1982

INDUSTRY GROUPS	TOTAL	2	PUBLIC	PRIVATE	7.
Mining	16	3.2	12	4	0.9
Food, Beverage, and Tobacco	82	16.4	5	77	17.9
Textile and Ready-Wear	107	21.4	23	84	19.5
Forestery and Furniture	8	1.6	1	7	1.6
Paper and publi- cation	15	3.0	2	13	3.0
Chemistry, Pet- roleum, Plastics	78	15.6	7	71	16.5
Land and Stone	42	8.4	10	32	7.4
Metal	36	7.2	. 5	31	7.2
Metallic, elec- trical, mechani- cal Products	88	17.5	4	84	19.5
Automative	26	5.2	_	26	6.0
Other	2	0.4	_	2	0.5
TOTAL	500	100.0	69	431	100.0

Source: Türkiye'nin 500 BÜYÜK KURULUŞU Istanbul Sanayi Odası Journal, Aug. 15, 1983, Year 18, No.1210, pp.45-51.

TABLE 2
INDUSTRY GROUPS IN 1983

INDUSTRY GROUPS	TOTAL	%	PUBLIC	PRIVATE	%
Mining	12	2.4	8	4	0.9
Food, Beverage, and Tobacco	77	15.4	6	71	16.7
Textile and Ready-Wear	109	21.8	23	86	20.2
Forestery and Furniture	5	1.0	<b>-</b>	5	1,2
Chemistry, Pet- roleum, Plastics	83	16.6	6	77	18.1
Land and Stone dependent	45	9.0	12	33	7.7
Metal	35	7.0	5	. 30	7.0
Metallic, elec- trical, mechani- cal Products	88	17.6	7	81	19.0
Automative	27	5.4	<b>-</b> -	27	6.3
Paper and publi- cation	17	3.4	7	10	2.3
Electricity	1	0.2	_	1	0.2
Other	1	0.2		1	0.2
TOTAL	500	100.0	74	426	100.0

Source: Türkiye'nin 500 BÜYÜK KURULUŞU Istanbul Sanayi Odası Journal, Oct. 15, 1984, Special Issue, Year 19, pp.52-59.

Textile and Ready-wear industry has the highest number of companies in both years. The 19.5 per cent of the 500 largest companies belong to textile industry in the year 1982, and 20.2 per cent in the year 1983. This is the criterion for choosing the textile industry as the sample industry. The companies registered in the Chamber of Industry of Istanbul, that is located near Istanbul is 38 in the year 1982, and 37 in the year 1983. Almost half of the private textile companies are located near Istanbul and this can constitute a represative sample for the Turkish textile companies. Ore of the data collection methods employed in the research is questionnaires and interviews, which requires direct relationship with the management and face-to-face interviews. This method would be impractical and inefficient if the companies located outside of the Istanbul could have been included. The criterion for selecting Istanbul located textile companies is the degree of reaching the management. The criterion for selecting private sector is that the application of managerial tools and excluding governmental and political influences as much as possible.

Thirty-seven companies are chosen as the sample size for the research, and 30 of them could be reached and 26 of the reached companies have presented valid data for the purpose of the research. In other respect, 30 of the sample accepted to have an interview and fill out the questionnaire, but four of them have revealed invalid questionnaire forms.

TABLE 3
THE SAMPLE

	Number of Companies (1983)
Largest companies of Turkey	500
Textile and ready-wear Industry	109
Textile and ready-wear Industry-Private	86¹
Textile and ready-wear Industry-Istanbul and Private	
Accepted to interview	30
Valid data	26 <sup>2</sup>

<sup>&</sup>lt;sup>1</sup> Population

<sup>&</sup>lt;sup>2</sup> Sample

# 3. The Sample and the Population

The financial data of the sample companies are gathered from the studies of the Chamber. The data cover 1982 and 1983 figures, so that comparisons within the company could be made. The sample, the population and Turkish industry are analyzed for the two year financial data to have general point of view about the position of the sample in the population and in the Turkish industry. As could be seen from the Table 4 that the private sector of textile industry, the population, generates the 16 per cent of the sales of the private sector largest 431 industrial companies in Turkey in 1982, and the 17 per cent of the sales of 426 companies in 1983. Private sector textile industry created 9 per cent of the profit of total private sector in 1982 and 20 per cent in 1983. Textile industry has shown an increase in profit of 33.000 million Turkish Liras, more than 100 per cent. and private sector of the textile industry has increased its profits at the same amount. This points out that population of the research has gained a progress in 1983 more than 100 per cent though the total private industry has increased its profit about 72.000 millions of Turkish Liras, at 60 per cent. Almost half of the increase in profits is generated by the textile industry. The year 1983 has been a successful year for the population. The sample, as seen from Table 4, consists of successful group of the population. The profit of the sample has increased about 8.000 million Turkish Liras, the 24 per cent of total increase in profit in private

textile industry results from the performance of the sample companies.

The financial figures and ratios show that Turkish private sector and the textile private industry have succeeded in the year 1983. The reason why the sales/capital stock ratio decreased is that capital stock figures in 1983 has increased more than five times, whereas the sales has increased about 65-70 per cent. The increase of capital stock is due to the revaluation of fixed assets and including the revalued figure in the capital stock account in 1983.

The sampled companies have generated 37 per cent of the population sales in 1982 and in 1983. The sample has created a profit of 9.000 million in 1982, which is 48 per cent of profit made companies of private textile industry, and 44 per cent in 1983. All the financial ratios of the sample exceed the ratios of the population ratios. The sample is the representitive of the successful companies of population.

In 1982, the profit of private sector in Turkey is nine per cent of total assets, 38 per cent of capital stock, and six per cent of sales figure. In the same year the profit of the population is two per cent of its total assets, 13 per cent of its capital stock, and two per cent of its sales figure. In the following year, the profit of private sector in Turkey is again nine per cent of total assets, 31 per cent of capital stock; because of high increases in capital stock, seven per cent of sales figure. In the same year, the profit of the population is eight per cent of its total assets, 28 per cent of its capital stock, and light per cent

of its sales figure. The population has shown more increase than the Turkish private sector as a whole.

TABLE 4
FINANCIAL FIGURES OF POPULATION AND THE SAMPLE

	1 9 8 2 (000.000 Turkish Liras)								
	SALES	CAPITAL STOCK	ASSETS	PROFIT	PROFIT ASSETS	PROFIT C.STOCK	PROFIT SALES	SALES ASSETS	SALES C.STOCK
SAMPLE	110.385	34.002	103.419	8.964	0.0867	0.2636	0.0812	1.0674	3.2464
POPULATION	298.227	46.368	286.907	5.941*	0.0207	0.1281	0.0199	1.0395	6.4317
TURKEY-private	1.863.194	321.029	1.285.469	120.558	0.0934	0.3755	0.0647	1.4494	5.8038
total	3.494.891	675.245	3.154.521	210.108	0.0666	0.3112	0.0601	1.1079	5.1757

		1 9 8 3 (000.000 Turkish Liras)									
		SALES	CAPITAL STOCK	ASSETS	PROFIT	PROFIT ASSETS	PROFIT C.STOCK	PROFIT SALES	SALES ASSETS	SALES C.STOCK	
	SAMPLE	183.065	47.185	152.483	17.220	0.1129	0.3649	0.0941	1.2006	3.8797	
	ULATION	494.240	138.874	453.143	38.971	0.0860	0.2806	0.0789	1.0907	3.5589	
	TURKEY-private	2.801.049	621.980	2.070.456	192.819	0.0931	0.3100	0.0688	1.3529	4.5034	
Į	TURKEY-total	5.582.769	1.306.486	5.170.332	315.850	0.0611	0.2418	0.0566	1.0798	4.2731	

\* TOTAL PROFIT : 18.708

TOTAL LOSS : (12.767)

NET PROFIT : 5.941

Source: Türkiye'nin 500 Büyük Kuruluşu, İstanbul Sanayi Odası Journal, Oct. 15, 1984 and Aug. 15, 1983.

## 4. The Questionnaire

The financial data of every company in the sample are available from the studies of the chamber. In order to gather data about the costing systems employed, financial reports prepared, the way they are interpreted, the questionnaire method is used in the research. Along with the questionnaire, personal interview method, naturally, improved the validity of the data collection method. The general manager or the finance manager of the sample companies have been interviewed in their offices and they have filled out the questionnaires.

The questionnaire consists of 21 questions (Appendix E). The first five questions are asked to relate the questionnaire with their financial figures gathered from the chamber. Only four out of 21 questions are open ended, the other questions are multiple choise questions. Five out of 16 multiple choise questions are double choice questions.

The questionnaire is intended to find out the management's pattern of giving decisions. The type of financial
reports prepared and the frequency of their preparation are
assumed to base a managerial decision making model. Then,
to analize the content of this base, questions are forwarded
to how these financial reports are prepared; whether variable
costing method has used or not is the main intention of the
questionnaire.

# 5. The Performance Rating

The financial ratios are used to quantify and rate the performance of the companies. These financial ratios are profit over assets, profit over capital stock, profit over sales, sales over assets, and sales over capital stock. The ratios are calculated for 1982 and 1983, to be able to compare the performance of the company.

### V. EMPIRICAL FINDINGS

#### A. Definition of Variables

The variables that are defined out of the data for the empirical analysis constitute the main part of the research. There are 36 variable that donate the research, 31 of them being gathered through questionnaires, five of them through the studies of chamber of Industry.

(1) Sales grouping.

The sales of the companies are grouped in five headings:

- (a) Above 15 billion Turkish Liras.
- (b) Between 14.9 and 10 billion Turkish Liras.
- (c) Between 9.9 and five billion Turkish Liras.
- (d) Between 4.9 and two billion Turkish Liras.
- (e) Below two billion Turkish Liras.
- (2) Income level grouping.

The income level of the companies are grouped in five headings:

- (a) Above one billion Turkish Liras.
- (b) Between 999 and 500 million Turkish Liras.
- (c) Between 499 and 250 million Turkish Liras.
- (d) Between 249 and 100 million Turkish Liras.
- (e) Below 100 million Turkish Liras.
- (3) Investment expenditure grouping.

The investment expenditure of the companies are grouped in six headings:

- (a) Above 10 billion Turkish Liras.
- (b) Between 9.9 and five billion Turkish Liras.
- (c) Between 4.9 and one billion Turkish Liras.

- (d) Between 999 and 500 million Turkish Liras.
- (e) Between 499 and 100 million Turkish Liras.
- (f) Below 100 million Turkish Liras.
- (4) Export level grouping

The export sales of the companies are grouped in five headings:

- (a) Above 20 million dollars.
- (b) Between 19.9 and 10 million dollars.
- (c) Between 9.9 and five million dollars.
- (d) Between 4.9 and one million dollars.
- (e) Below one million dollars.
- (5) The usage of computer in the operations of the company.

The companies are grouped in two headings:

- (a) Use computer in the operations of the company.
- (b) Do not use computer in the operations of the company.
- (6) The usage of computer in the general manager level.

The companies that use computer in their operations are grouped in two headings:

- (a) Use computer in the general manager level.
- (b) Do not use computer in the general manager level.
- (7) The usage of computer in the finance and accounting department.

The companies that use computer in their operations are grouped in two healings:

- (a) Use comp = r in the finance and accounting department:
- (b) Do not u computer in the finance and accounting department.

- (8) The usage of computer in the production department.

  The companies that use computer in their operations are grouped in two headings:
- (a) Use computer in the production department.
- (b) Do not use computer in the production department.
- (9) The usage of computer in the planning department.

  The companies that use computer in their operations are grouped in two headings:
- (a) Use computer in the planning department.
- (b) Do not use computer in the planning department.
- (10) The usage of computer in the sales department.

  The companies that use computer in their operations are grouped in two headings:
- (a) Use computer in the sales department.
- (b) Do not use computer in the sales department.
- (11) The usage of computer in the purchasing department.

  The companies that use computer in their operations are grouped in two headings:
- (a) Use computer in the purchasing department.
- (b) Do not use computer in the purchasing department.

  A company which uses computer in its operations may be grouped in cases if using the computer in the departments mentioned above.
- (12) The point of view in the usage of computer.

  The point of views of the companies that use computer in their operations about the usage of computer are grouped in four healings:
- (a) The computer application is totally helpful in all cases.

- (b) The computer application is totally helpful in some cases.
- (c) The computer application is partly helpful in some cases.
- (d) The computer application is not helpful in all cases.
- (13) The usefulness of balance sheet and income statement in managerial decision making.

The companies are grouped in two heading:

- (a) Balance sheet and income statement are used in managerial decision making.
- (b) Ealance sheet and income statement are not used in managerial decision making.
- (14) The frequency of the preparation of balance sheet and income statement.

The companies which use balance sheet and income statement in managerial decision making are grouped in four headings:

- (a) The reports are prepared weekly.
- (b) The reports are prepared monthly.
- (c) The reports are prepared quarterly.
- (d) The reports are prepared in every 4 months.
- (15) The usage of sources and uses statement in managerial decision making.

- (a) Use sources and uses statement in managerial decision making.
- (b) Do not use sources and uses statement in managerial decision making.

(16) The usage of breakeven analysis in managerial decision making.

The companies are grouped in two headings:

- (a) Use breakeven analysis in managerial decision making.
- (b) Do not use breakeven analysis in managerial decision making.
- (17) The usage of ratio analysis in managerial decision making.

- (a) Use ratio analsis in managerial decision making.
- (b) Do not use ratio analysis in managerial decision making.
- (18) The components that are included in the product cost.

  The components are grouped in 18 headings:
- (a) Direct labor.
- (b) Raw material.
- (c) Supplies.
- (d) Heating and illumination.
- (e) Energy and water.
- (f) Repair and maintenance.
- (g) Plant depreciation.
- (h) Machine depreciation.
- (i) Plant rent.
- (j) Administrative personnel expenses.
- (k) Office supplies.
- (1) Office building depreciation.
- (m) Office building rent.
- (n) Sales personnel expenses.
- (o) Advertising and promotion expenses.

- (p) Financial expenditures.
- (r) Labor rented.
- (s) Portion from the general expenses.
- (19) The classification of costs as variable and fixed costs in the cost accounting systems.

The companies are grouped in two headings:

- (a) The costs are classified as variable and fixed.
- (b) The costs are not classified as variable and fixed.
- (20) The type of classification of costs as fixed and variable.

The companies which classify costs as fixed and variable are grouped in three headings:

- (a) All costs are classified as fixed and variable.
- (b) Labor cost is assumed as fixed and all other costs are classified as fixed and variable.
- (c) Raw material cost is assumed as variable and all other costs are not classified.
- (21) The application of variable cost accounting method in financial internal reporting.

The companies are grouped in two headings:

- (a) Employ variable costing system in financial reporting.
- (b) Do not employ variable costing system in financial reporting.
- (22) The usefulness of balance sheet and income statement in long term planning.

The companies are grouped in two headings:

(a) Use balance sheet and income statement in long-term planning.

- (b) Do not use balance sheet and income statement in long-term planning.
- (23) The usefulness of balance sheet and income statement in short-term planning.

The companies are grouped in two headings:

- (a) Use balance sheet and income statement in short-term planning.
- (b) Do not use balance sheet and income statement in short-term planning.
- (24) The usefulness of balance sheet and income statement in pricing decisions.

The companies are grouped in two headings:

- (a) Use balance sheet and income statement in pricing.
- (b) Do not use balance sheet and income statement in pricing.
- (25) The usefulness of balance sheet and income statement in purchasing decisions.

The companies are grouped in two headings:

- (a) Use balance sheet and income statement in purchasing decisions.
- (b) Do not use balance sheet and income statement in purchasing decisions.
- (26) The usefulness of balance sheet and income statement in investment decisions.

- (a) Use balance sheet and income statement in investment decisions.
- (b) Do not use balance sheet and income statement in investment decisions.

(27) The usage of balance sheet in evaluating the operations of the company.

The companies are grouped in two headings:

- (a) Use balance sheet in evaluating the operations of the company.
- (b) Do not use balance sheet in evaluating the operations of the company.
- (28) The usage of income statement in evaluating the operations of the company.

The companies are grouped in two headings:

- (a) Use income statement in evaluating the operations of the company.
- (b) Do not use income statement in evaluating the operations of the company.
- (29) The usage of sources and uses statement in evaluating the operations of the company.

The companies are grouped in two headings:

- (a) Use sources and uses statement in evaluating the operations of the company.
- (b) Do not use sources and uses statement in evaluating the operations of the company.
- (30) The usage of ratio analysis in evaluating the operations of the company.

- (a) Use ratio analysis in evaluating the operations of the company.
- (b) Do not use a lo analysis in evaluating the operations of the company.

(31) The usage of monthly budget compared reports in evaluating the operations of the company.

The companies are grouped in two headings:

- (a) Use monthly reports in evaluating the operations of the company.
- (b) Do not use monthly reports in evaluating the operations of the company.

Naturally, any company can use more than one of the above mentioned reports in evaluation of the company.

(32) The performance in profit over assets ratio.

The companies are grouped in two headings:

- (a) Increase in profit over assets ratio.
- (b) Decrease in profit over assets ratio.
- (33) The performance in profit over capital stock ratio. The companies are grouped in two headings:
- (a) Increase in profit over capital stock ratio.
- (b) Decrease in profit over capital stock ratio.
- (34) The performance in profit over sales ratio.

The companies are grouped in two headings:

- (a) Increase in profit over sales ratio.
- (b) Decrease in profit over sales ratio.
- (35) The performance in sales over assets ratio.

The companies are grouped in two headings:

- (a) Increase in sales over assets ratio.
- (b) Decrease in sales over assets ratio.
- (36) The performance in sales over capital stock ratio.

- (a) Increase in sales over capital stock ratio.
- (b) Decrease in sales over capital stock ratio.

TABLE 5
THE VARIABLE LIST

VARIABLES DEFINED	RELATED QUESTIONS IN QUESTIONNAIRE	VARIABLE CODE IN THE ANALYSIS		
1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 27 28 29 30 31 32 33 34 35 36 36 36 36 36 36 36 36 36 36 36 36 36	1 2 3 5 6 8 8 8 8 8 11 12 13 14 14 14 15 16 7 19 20 20 20 21 21 21 21 21 21	V1 V2 V3 V4 V5 V6 V7 V8 V9 V10 V11 V12 V13 V14 V15 V16 V17 V18 V20 V21 V22 V23 V24 V25 V26 V27 V28 V29 V41 V61 V71 V81 V91		

#### B. Statistical Methods Used

Statistical methods employed in the research are one-way frequency distributions, joint frequency distributions, Pearson correlations and Discriminant analysis.

Normally, the first task of data analysis is to determine the basic distributional characteristics of each of the variables to be used in the subsequent statistical analysis. The distributional characteristics available with this statistical method are mean, median, mode, range, minimum, maximum, standard deviation, standard error, variance, skewness, and kurtosis.

The minimum and maximum devote the smallest and largest value of a variable encountered among the cases, while the range is the minimum subtracted from the maximum. The mode is the value of the variable which occurs most often. The median is the numerical value of the middle case or the case lying exactly on the 50th percentile, once all the cases have been rank ordered from highest to lowest. The mean is the most common measure of central tendency for variables measured at the interval level. Often referred to as the average, it is merely the sum of the individual values for each case divided by the number of cases. The variance is a measure of the dispersion of the data about the mean. The standard deviation, very simply, is the square root of the variance.

If an infinite number of equal-sized samples were drawn from a given population, the mean of each sample would be an estimate of the true population mean, but not all of

them would be identical. The pattern of these means would actually constitute a normal distribution and would have a standard deviation. The standard deviation of this distribution is the standard error. Thus, the standard error enables to determine the potential degree of discrepancy between the sample mean and the unknown population mean.

The skewness is a statistic needed to determine the degree to which a distribution of cases approximates a normal curve, since it measures deviations from symmetry. The measure of skewness sometimes called the third moment, takes on a value of zero when the distribution is a completely symmetric bell-shaped curve. A positive value indicates that the cases are clustered more to the left of the mean with most of the extreme values to the right. A negative value indicates the clustering to the right.

The kurtosis is a measure of the relative peakedness or flatness of the curve defined by the distribution of cases. A normal distribution will have a kurtosis of zero. If the kurtosis is positive, the distribution is more peaked than would be true for a normal distribution, while a negative value means that it is flatter. Kurtosis is sometimes called the fourth moment.

After examining the distribution of each of the variables, the research begins to investigate sets of relationships among two or more of these variables. Since the sample size is relatively small, joint frequency distribution analysis is able for the research, enabling the analysis of pairs of ables.

A cross tabulation is a joint frequency distribution of cases according to two or more classificatory variables. The joint frequency distributions can be statistically analyzed by the chi-square statistic, to determine whether or not the variables are statistically independent. Chi-square is a test of statistical significance. It enables to determine whether a systematic relationship exists between two variables. Tests of statistical significance only indicate the likelihood that an observed relationship actually exists in the universe, they do not tell how strong the relationship is. A relationship may be statistically significant without being substantively important.

Since, the actual relationship in the universe is not known, small values of chi-square are interpreted to indicate the absence of a relationship, often referred to as statistical independence. Conversely, a large chi-square implies that a systematic relationship of some sort exists between the variables.

In order to determine whether a systematic relation—ship does exist, it is necessary to ascertain the probability of obtaining a value of chi-square as large or larger than the one calculated from the sample, when in fact the variables are actually independent. This depends, in part, upon the degrees of freedom. The degrees of freedom vary with the number of rows and columns in the table, and they are important because the probability of obtaining a specific chi-square value depends on the number of cells in the table.

By itself, chi-square enables only to decide whether variables are independent or related. It does not tell how

strongly they are related. Part of the reason is that the sample size and table size have such an influence upon chisquare. Other statistics which adjust for these factors are available.

Pearson's correlation serves a dual purpose. Besides its role as an indicator of the goodness of fit of the linear regression, it is a measure of association indicating the strength of the linear relationship between the two variables. If the value of the correlation is close to zero, it assumed that there is little or no linear relationship. the value of the correlation approaches to +1.0 or -1.0, it is assumed that there is a strong linear relationship. Since the correlation coefficient is a measure of association, it does not reveal which variable is considered to be predicting the other. Significance tests are reported for each coefficient and used for two-tailed test of significance. When correlation coefficient cannot be calculated, as will happen if the variable is either missing for all cases or takes the same value for all cases, a value of 99.00 is assigned, which is a sign that the coefficient was not calculable.

In the metodology of the research, Pearson's correlation coefficients of the pair of variables which showed up high values of chi-square are considered.

In discriminant analysis, canonical correlation is used to judge the importance of the discriminant function. It is a measure of association between the function and the variable in other words, it measures the ability of the function discriminate among the groups. The higher and closer to the correlation, the more the function is

reliable and variables are correlated with the function. Wilks' Lambda is another significance statistics in discriminant analysis. Lambda can be transformed into a chi-square statistic for an easy test of statistical significance.

The standardized discriminant function coefficients are of great analytic importance in and of themselves. When the sign is ignored, each coefficient represents the relative contribution of its associated variable to that function. The sign merely denotes whether the variable is making a negative or positive contribution.

# C. General Findings

The results of the one-way frequency distribution are presented in Appendix A and of the joint frequency distribution are presented in Appendix B. And the results of Pearson's correlation and Discriminant analysis are presented in Appendix C and D, respectively.

The striking point in the general analysis of the findings is that there is a strong relation between the application of computer in the operations of the company and the classification of costs as variable and fixed and also the application of variable costing in internal reporting. Almost the 54 per cent of the sampled companies use computer and the 71 per cent of them do classify the costs, the 57 per cent of them apply variable costing. The companies which apply variable costing and the companies which classify costs as variable and fixed, fall in the higher levels of sales and income. Their volume and complexity of operations and

activities may have forced these companies to implement computer and the application of computer might have caused available data for the use of variable costing and classification of costs. The management not being able to control and analyze every operation of the company might have decided to use technical methods for rational decision making and evaluating the company. Finding out the problem areas and searching for the solution might have caused management to employ variable costing and/or computer in their companies. Another fact is that application of computer is a sign of modernization for the present time and the application of it in Turkey is increasing. Naturally, financially strong companies are the first ones to adopt themselves to this modernization process. The 93 per cent of the computer using companies have increased performance in sales over assets. While modernizing these companies might have also been searching for more rational managerial decision making alternatives. By coincidence, there seems a strong relation between the application of computer and the decision making using variable costing as a tool.

There is also an association between the usage of computer and the usage of balance sheet, and income statement in long-term and short-term planning, in pricing decision, and in investment decisions. The employment of computer might have facilitated the preparation of these reports and enabled them to be prepared as detailed as the management required for the purpose of managerial decision making. Inversely, the desire of the management for using the reports in decision making might have ended with a solution of using

computer. Since the computer using firms can be generalized as well-performing companies, they are faced with long-term and short-term planning and pricing and investing decisions and try to be rational and optimal in their decisions to succeed. The balance sheet and the income statement are the primary tools for such managerial decisions. Their financial strength have probably challenged them for the application of the computer and by coincidence the companies might have taken the advantage of it as a managerial tool in their operations.

Another striking relation is analized between the usage of computer and the ratio analysis. The 78 per cent of the companies that use ratio analysis also employ computer their operations. Implementation of computer in their operation enables them to use the analysis in their managerial decisions. Inversely, the demand of the management to take advantage of the ratio analysis leads using computer to facilitate the process of the analysis. Interestingly enough, most of the companies using ratio analysis also use variable costing and classify the costs as variable and fixed. And generally these companies are the succeeding companies. It can be stated as there is a strong relation between using computer, using variable costing, classifying the costs, and using ratio analysis. Modern management tools which help managers to control and evaluate the operations and give decisions are mainly ratio analysis and cost analysis. And modern management also uses computer for these analysis or with the computer available in their companies prefer to employ these analysis.

The companies using breakeven analysis also use variable costing in internal reporting. In fact, to be able to perform a breakeven analysis, the company should have classified its costs as variable and fixed beforehand. It is practical to make a breakeven analysis when the company is already employing variable costing in its reporting system. Once the company implements the variable cost accounting it is very natural to perform breakeven analysis, especially if the application of computer is present.

The companies classifing costs do employ variable costing in internal reporting. Classification of costs enables to employ the variable costing method or to employ variable costing, costs must be classified already.

There seems to be a significant relationship between the classification of costs and the usage of balance sheet and income statement in long-term planning. Also there is an association between the usage of these reports in long term planning and the application of variable costing. The presentation of the reports prepared and analyzed by variable costing method enlightenes management for the strengths and weaknesses of the company and builds up the base for long-term planning. Alternatively, the management team which desires to have deterministic long-term planning in the company prefer to employ variable costing to analyze and plan more rational and realistic. In fact, the companies which use variable costing are generally from the high income and sales group and the companies which find balance sheet and income statement helpful in long-term planning also are from the high level group. High volumes of sales and income may have been the result of rational long-term planning or may have enforced the management to attain long-term planning, to set long-term goals and objectives to maintain the level of sales and income.

The companies which apply variable costing also find balance sheet and income statement helpful in investment decisions. Investment decision making requires the evaluation of the strengths and weaknesses of the company, the alternatives and the choice of the best alternative suitable to the financial and cost structure of the company. Hence, variable costing method is one of the primary tools to analyze and evaluate the company's structure.

Finally, the use of the computer, the application of the variable costing method, the classification of costs, the use of balance sheet and income statement, and the sales and income level of the company are all related with each other, and affecting one another.

The application of sources and uses statement and breakeven analysis in managerial decision making have a relation with the performance of the companies in profit over capital stock ratios. The breakeven analysis is an analytical technique for studying the relations among fixed costs, variable costs, and profits. It is a profit-planning approach based on established relations between costs and revenues. It is a device for determining the sales level for desired levels of profit. The sources and uses of fund statement indicates where cash came from and how it was used. The information it provides points out that the company is making progress or that problems are arising. The sources and uses

data may also be analyzed on a proforma basis to show how a firm plans to acquire and employ funds during some future period.

In order to perform in profit over capital stock ratio, the percentage increase in profits must exceed the percentage increase in capital stock. An increase in profit is attained through profit planning. The size and structure of capital stock is decided through the analysis of sources and uses of the funds of the company.

The companies which have increased their sales over assets ratio also use income statement in evaluating the operations of the company. An income statement may be used by management to judge the effectiveness of its past policies and decisions, to detect unfavorable trends and developments, and to provide data upon which to base decisions regarding a wide variety of matters, such as whether to expand production, whether to change advertising policy, whether to introduce a new product, whether to alter selling prices, and whether to merge with another corporation. Such an analysis of income statement may lead to such decisions which may generate an increase in sales more than an increase in assets.

It is observed that 11.5 per cent of the companies which decreased their profit over sales ratio managed and succeeded to increase profit over assets ratio. The inclusion of export sales in the sales figure and the application of low margins on these sales naturally generates a decrease in profit over sales figure especially when exports are increasing in time.

There has not been striking relations found with the performance measurement of the sampled companies and the classification of costs and application of the variable costing method in internal reporting.

The results of discriminant analysis revealed that the most contributing variables to the usage of computer in the operations of the company are the application of variable cost accounting method in financial internal reporting, the classification of costs as variable and fixed costs in the cost accounting systems, the usefulness of balance sheet and income statement in long term planning, the usage of ratio analysis in evaluating the operations of the company, and the performance of sales over capital stock.

The most contributing variables to the classification of costs as variable and fixed costs in the cost accounting systems are the performance of sales over capital stock, the usage of balance sheet and ratio analysis in evaluating the operations of the company.

Finally, the most contributing variables to the application of variable cost accounting method in financial internal reporting are the classification of costs as variable and fixed costs in the cost accounting systems, the usage of balance sheet, sources and uses statement, and ratio analysis in evaluating the operations of the company, and the performance in sales over capital stock.

### VI. CONCLUSION

The research aimed to explore the relationship of application of variable costing, usage of financial reports, employment of computer, and performance of the companies. For this purpose 36 variables have been defined to test the relationships by statistical methods. The results have showed that the employment of computer has direct relationship with the classification of costs as variable and fixed costs, application of variable costing in internal reporting, the usefulness of balance sheet and income statement in long-term planning, short-term planning, in pricing and purchasing decisions and the usage of ratio analysis evaluating the operations of the company. Direct relationships have also been observed between the application of variable costing in internal reporting and sales group, the usage of breakeven analysis in managerial decision making, the classification of costs, the usefulness of balance sheet and income statement in long-term planning, investment decisions and the usage of ratio analysis in evaluation of the company.

The research covers 26 of the companies out of 86 private textile industrial companies that have taken places in the first 500 largest companies of Turkey in 1983. The sample size is quite representative of the textile industry but not eno to make sophisticated statistical analysis. If the samp size had been larger, regression models and factor analy methods could have been applied to further analyze the sampth and cause of the relationship between variables. The asearch sample size as limited to only Istan-

bul region companies in textile industry totalling up to about 40 in size in the 500 largest companies list of the Chamber of Industry of Istanbul. The environmental factors due to specific Istanbul region might have affected the companies in the sample and these unmeasured affects could not been analyzed in the research, which is a rather important fact. This will most probably discriminate the sampled companies from the textile industrial companies in Turkey-wide. So, for further and stronger analysis the research could be extended to cover up the companies of all regions so that Turkish textile industry could be represented and by this way the sample size would be increased enabling the researcher to analyze and test the hypothesis by more explicit technical methods.

By chance, the income level and sales level of the companies in the sample are relatively in the higher level of the industrial group. In fact, this very same industry has performed quite well in the year 1983. These two facts should not be overestimated in evaluating and implementing the results of the research.

The relationships of the performance rating variables with other variables are found to be vaque and so unsystematic that no clear cut propositions could be stated. In further analysis of the subject, new and different variables that best describe the performance measurement of the company should be searched and more meaningful relationships could be assembled. In fact, the research can be improved with introducing more variables into the scene and tested statistically. These new and different variables can be included

to the analysis with the improvement of the questionnaire or adding more questions to it and mainly arranging a panel between the top management of the sampled companies. A discussion among them related to the subject matter would give some highlights about the unmeasured behaviors and trends of the management and enable to analyze and evaluate the answers of the questionnaires.

The research has aimed to search the subject in the textile industry in 1985. The analysis could be extended to other industrial groups of the Turkey so that comparative studies regarding industrial differences can be accomplished. By the very same objective, a comparative research could be employed in the same industry with the same variables and techniques after a certain period of time to analyze the time factor and the changing relationships over time. More advanced studies would be comparing the textile industry of Turkey with United States, world countries, or European Economic Community countries from the same point of view covering the same period of time.

The research is succeeded to analyze and find-out some related variable pairs so that further analysis and studies could be based upon them and improve and develop the implementations as to the purpose of the researches.

## APPENDIX A

## ONE WAY FREQUENCY DISTRIBUTIONS

One-way frequency distributions are analyzed for all the variables of the research.

Sales grouping.

The 42.3 per cent of the companies examined generated sales of between two and five billion Turkish Liras in 1983. The 42.3 per cent of the sample size have a sales figure above five billion Turkish Liras.

(2) Income level grouping.

The 42.3 per cent of the companies have created an income of between 250 and 500 million Turkish Liras in 1983. The 61.5 per cent of the sample have ended in 1983 with a profit of above 250 million Turkish Liras.

(3) Investment expenditure grouping.

The 46.2 per cent of the companies have made an investment expenditure below 100 million Turkish Liras in 1983. It is clear to interpret that the funds created from the profits are not used as investments in general.

(4) Export level grouping.

The 53.8 per cent of the companies have made an export sales below five million dollars in 1983. The 80.8 per cent have been able to export above one million dollars.

(5) The usage of computer in the operations of the company.

The 53.8 per cent, of the companies sampled are using computer in their operations. The 14.3 per cent of them are employing the computer in the general manager level, 92.9

per cent of them in the finance and accounting department, 35.7 per cent of them in the production department, 28.6 per cent of them in the planning department, 21.4 per cent of them in the sales department, and 7.1 per cent of them in the purchasing department.

(6) The point of view of in the usage of computer.

The 28.6 per cent of the companies which use computer in their operations find the application of it as totally helpful in all cases. The 57.1 per cent find it as partly helpful in some cases and 14.3 per cent of them imply that the application of computer is not helpful in all cases.

(7) The usefulness of balance sheet and income statement. in managerial decision making.

The 96.2 per cent of or 25 out of 26 companies have been using the mentioned financial reports in their managerial decision making.

(8) The frequency of the preparation of balance sheet and income statement.

The 69.2 per cent of the sample prepares the reports monthly, and 19.2 per cent prepares quarterly. Only one company prepares every week and the other prepares every four months.

(9) The usage of sources and uses statement, breakeven analysis, and ratio analysis in managerial decision making.

The 46.2 per cent of the companies use sources and uses statement, 26.9 per cent of them use breakeven analysis, and 57.7 per cent of them are ratio analysis in their managerial decision making. It is interesting to note that even all the companies in the are production oriented com-

panies, they give very little emphasis on the breakeven analysis.

(10) The components that are included in the product costs.

All the companies include direct labor, raw material, supplies, heating and illumination, energy and water, repair and maintenance, and machine depreciation in the product cost. The 84.6 per cent include plant depreciation, 15.4 per cent include plant rent, 42.3 per cent include administrative personnel expenses, 38.5 per cent include office supplies, 34.6 per cent include office building depreciation, 23.1 per cent include office building rent, 23.1 per cent include sales personnel expenses, 19.2 per cent include advertizing and promotion expenses, 30.8 per cent include financial expenses, 7.7 per cent include a portion from the general expenses.

(11) The classification of costs as variable and fixed costs in the cost accounting systems.

The 50 per cent of the companies do classify the costs as variable and fixed. The 61.5 per cent of them classify all the costs, 23.1 per cent of them assume labor as a fixed cost and classify all the others, and 15.4 per cent of them assume raw material cost as the only variable cost.

(12) The application of variable costing method in internal reporting.

The 42.3 per cent of the companies employ variable costing method in their internal reporting of which 72.8 per cent classify all the costs as fixed and variable and 27.2

per cent assume labor cost as a fixed cost and classify all other costs.

(13) The usefulness of balance sheet and income statements in long-term planning, in short-term planning, in pricing, in purchasing, and in investing.

The 38.5 per cent of the companies find the mentioned financial reports useful in long-term planning, the 76.9 per cent in short-term planning, the 84.6 per cent in pricing, the 30.8 per cent in purchasing, and the 30.8 per cent in investing decisions. The financial reports are mostly used in pricing decisions and leastly in investing and purchasing decisions.

(14) The evaluation of the operations of the company.

The 96.2 per cent of the companies use balance sheet for the evaluation of operations, the 96.2 per cent use income statement, the 38.5 per cent use sources and uses statement, the 34.6 per cent use ratio analysis, and the 15.4 per cent use monthly budget compared reports.

(15) Performance evaluation.

The 57.7 per cent of the companies have shown an increase in profit over assets, the 69.2 per cent have shown an increase in profit over capital stock, the 50 per cent have shown an increase in profit over sales, the 76.9 per cent have shown on increase in sales over assets, and the 69.2 per cent have shown an increase in sales over capital stock. The 46.2 per thave shown an increase in profit over assets, profit of capital stock, and profit over sales simultaneously. The cent have shown an increase in all ratios.

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### APPENDIX B

## JOINT FREQUENCY DISTRIBUTION

Joint frequency distribution is performed for the following pairs of variables.

- (1) Sales groups by income level (V1-V2).
- (2) Sales groups by investment expenditure (V1-V3).
- (3) Sales groups by the usage of sources and uses statement in managerial decision making (V1-V14).
- (4) Sales groups by the usage of breakeven analysis in managerial decision making (V1-V15).
- (5) Sales groups by the usage of ratio analysis in managerial decision making (V1-V16).
- (6) Sales groups by the classification of costs as variable and fixed costs in the cost accounting systems (V1-V17).
- (7) Sales groups by the type of classification of costs as fixed and variable (V1-V18).
- (8) Sales groups by the application of variable cost accounting in financial internal reporting (V1-V19).
- (9) Sales groups by the usefulness of balance sheet and income statement in long-term planning (V1-V20).
- (10) Sales groups by the usefulness of balance sheet and income statement in short-term planning (V1-V21).
- (11) Sales groups by the usefulness of balance sheet and income statement in pricing decisions (V1-V22).
- (12) Sales groups by the usefulness of balance sheet and income statement in purchasing decisions (V2-V23).
- (13) Sales groups by the usefulness of balance sheet and income statement in investment decisions (V1-V24).

- (14) Sales groups by the usage of balance sheet in evaluating the operations of the company (V1-V25).
- (15) Sales groups by the usage of income statement in evaluating the operations of the company (V1-V26).
- (16) Sales groups by the usage of sources and uses statement in evaluating the operations of the company (V1-V27).
- (17) Sales groups by the usage of ratio analysis in evaluating the operations of the company (V1-V28).
- (18) Sales groups by the usage of monthly budget compared reports in evaluating the operations of the company (V1-V29).
- (19) Income level by investment expenditure (V2-V3).
- (20) Income level by the usage of sources and uses statement in managerial decision making (V2-V14).
- (21) Income level by the usage of breakeven analysis in managerial decision making (V2-V15).
- (22) Income level by the usage of ratio analysis in managerial decision making (V2-V16).
- (23) Income level by the classification of costs as variable and fixed costs in the cost accounting systems (V2-V17).
- (24) Income level by the type of classification of costs as fixed and variable (V2-V17).
- (25) Income level by the application of variable cost accounting in financial internal reporting (V2-V19).
- (26) Income level by the usefulness of balance sheet and income statement in long-term planning (V2-V20).
- (27) Income level by the usefulness of balance sheet and income still ment in short-term planning (V2-V21).
- (28) The case level by the usefulness of balance sheet and income statement in pricing decisions (V2-V22).

- (29) Income level by the usefulness of balance sheet and income statement in purchasing decisions (V2-V23).
- (30) Income level by the usefulness of balance sheet and income statement in investment decisions (V2-V24).
- (31) Income level by the usage of balance sheet in evaluating the operations of the company (V2-V25).
- (32) Income level by the usage of income statement in evaluating the operations of the company (V2-V26).
- (33) Income level by the usage of sources and uses statement in evaluating the operations of the company (V2-V27).
- (34) Income level by the usage of ratio analysis in evaluating the operations of the company (V2-V28).
- (35) Income level by the usage of monthly budget compared reports in evaluating the operations of the company (V2-V29).
- (36) The usage of computer in the operations of the company by the classification of costs as variable and fixed costs in the cost accounting system (V5-V17).
- (37) The usage of computer in the operations of the company by the application of variable cost accounting in financial internal reporting (V5-V19).
- (38) The usage of computer in the operations of the company by the usefulness of balance sheet and income statement in long-term planning (V5-V20).
- (39) The usage of computer in the operations of the company by the usefulness of balance sheet and income statement in short-term planning (V5-V21).
- (40) The usage of computer in the operations of the company by the usefulness of balance sheet and income statement in pricing decisions (V5-V22).

- (41) The usage of computer in the operations of the company by the usefulness of balance sheet and income statement in purchasing decisions (V5-V23).
- (42) The usage of computer in the operations of the company by the usefulness of balance sheet and income statement in investment decisions (V5-V24).
- (43) The usage of computer in the operations of the company by the usage of balance sheet in evaluating the operations of the company (V5-V25).
- (44) The usage of computer in the operations of the company by the usage of income statement in evaluating the operations of the company (V5-V26).
- (45) The usage of computer in the operations of the company by the usage of sources and uses statement in evaluating the operations of the company (V5-V27).
- (46) The usage of computer in the operations of the company by the usage of ratio analysis in evaluating the operations of the company (V5-V28).
- (47) The usage of computer in the operations of the company by the usage of monthly budget compared reports in evaluating the operations of the company (V5-V29).
- (48) The frequency of the preparation of balance sheet and income statement by the classification of costs as variable and fixed costs in the cost accounting systems (V13-V17).
- (49) The frequency of the preparation of balance sheet and income statement by the application of variable cost accounting a financial internal reporting (V13-V19).
- (50) The frequency of the preparation of balance sheet and income statement by the usefulness of balance sheet and

income statement in long-term planning (V13-V20).

- (51) The frequency of the preparation of balance sheet and income statement by the usefulness of balance sheet and income statement in short-term planning (V13-V21).
- (52) The frequency of the preparation of balance sheet and income statement by the usefulness of balance sheet and income statement in pricing decisions (V13-V22).
- (53) The frequency of the preparation of balance sheet and income statement by the usefulness of balance sheet and income statement in purchasing decisions (V13-V23).
- (54) The frequency of the preparation of balance sheet and income statement by the usefulness of balance sheet and income statement in investment decisions (V13-V24).
  - (55) The frequency of the preparation of balance sheet and income statement by the usage of balance sheet in evaluating the operations of the company (V13-V25).
  - (56) The frequency of the preparation of balance sheet and income statement by the usage of income statement in evaluating the operations of the company (V13-V26).
  - (57) The frequency of the preparation of balance sheet and income statement by the usage of sources and uses statement in evaluating the operations of the company (V13-V27).
  - (58) The frequency of the preparation of balance sheet and income statement by the usage of ratio analysis in evaluating the operations of the company (V13-V28).
  - (59) The frequency of the preparation of balance sheet and income statement by the usage of monthly budget compared reports in evaluating the operations of the company (V13-V29).

- (60) The usage of sources and uses statement in managerial decision making by the application of variable cost accounting in financial internal reporting (V14-V19).
- (61) The usage of breakeven analysis in managerial decision making by the application of variable cost accounting in financial internal reporting (V15-V19).
- (62) The usage of ratio analysis in managerial decision making by the application of variable cost accounting in financial internal reporting (V16-V19).
- (63) The classification of costs as variable and fixed costs in the cost accounting systems by the application of variable cost accounting in financial internal reporting (V17-V19).
- (64) The classification of costs as variable and fixed costs in the cost accounting systems by the usefulness of balance sheet and income statement in long-term planning (V17-V20).
- (65) The classification of costs as variable and fixed costs in the cost accounting systems by the usefulness of balance sheet and income statement in short-term planning (V17-V21).
- (66) The classification of costs as variable and fixed costs in the cost accounting systems by the usefulness of balance sheet and income statement in pricing decisions (V17-V22).
- (67) The classification of costs as variable and fixed costs in the cost accounting systems by the usefulness of balance sheet and income statement in purchasing decisions (V17-V23).

- (68) The classification of costs as variable and fixed costs in the cost accounting systems by the usefulness of balance sheet and income statement in investment decisions (V17-V24).
- (69) The classification of costs as variable and fixed costs in the cost accounting systems by the usage of balance sheet in evaluating the operations of the company (V17-V25).
- (70) The classification of costs as variable and fixed costs in the cost accounting systems by the usage of income statement in evaluating the operations of the company (V17-V26).
- (71) The classification of costs as variable and fixed costs in the cost accounting systems by the usage of sources and uses statement in evaluating the operations of the company (V17-V27).
- (72) The classification of costs as variable and fixed costs in the cost accounting systems by the usage of ratio analysis in evaluating the operations of the company (V17-V28).
- (73) The classification of costs as variable and fixed costs in the cost accounting systems by the usage of monthly budget compared reports in evaluating the operations of the company (V17-V29).
- (74) The type of classification of costs as fixed and variable by the application of variable cost accounting in financial internal reporting (V18-V19).
- (75) The application of variable cost accounting in financial internal reporting by the usefulness of balance sheet and income statement in long-term planning (V19-V20).

- (76) The application of variable cost accounting in financial internal reporting by the usefulness of balance sheet and income statement in short-term planning (V19-V21).
- (77) The application of variable cost accounting in financial internal reporting by the usefulness of balance sheet and income statement in pricing decisions (V19-V22).
- (78) The application of variable cost accounting in financial internal reporting by the usefulness of balance sheet and income statement in purchasing decisions (V19-V23).
- (79) The application of variable cost accounting in financial internal reporting by the usefulness of balance sheet and income statement in investment decisions (V19-V24).
- (80) The application of variable cost accounting in financial internal reporting by the usage of balance sheet in evaluating the operations of the company (V19-V25).
- (81) The application of variable cost accounting in financial internal reporting by the usage of income statement in evaluating the operations of the company (V19-V26).
- (82) The application of variable cost accounting in financial internal reporting by the usage of sources and uses statement in evaluating the operations of the company (V19-V27).
- (83) The application of variable cost accounting in financial internal reporting by the usage of ratio analysis in evaluating the operations of the company (V19-V28).
- (84) The application of variable cost accounting in financial internal reporting by the usage of monthly budget compared reports in evaluating the operations of the company (V19-V29).

- (85) The performance in profit over assets ratio by the usage of computer in the operations of the company (V41-V5).
- (86) The performance in profit over assets ratio by the frequency of the preparation of balance sheet and income statement (V41-V13).
- (87) The performance in profit over assets ratio by the usage of sources and uses statement in managerial decision making (V41-V14).
- (88) The performance in profit over assets ratio by the usage of breakeven analysis in managerial decision making (V41-V15).
- (89) The performance in profit over assets ratio by the usage of ratio analysis in managerial decision making (V41-V16).
- (90) The performance in profit over assets ratio by the classification of costs as variable and fixed costs in the cost accounting systems (V41-V17).
- (91) The performance in profit over assets ratio by the type of classification of costs as fixed and variable (V41-V18).
- (92) The performance in profit over assets ratio by the application of variable cost accounting in financial internal reporting (V41-V19).
- (93) The performance in profit over assets ratio by the usefulness of balance sheet and income statement in long-term planning (V41-V20).
- (94) The performance in profit over assets ratio by the usefulness of balance sheet and income statement in short term planning (V41-V21).

- (95) The performance in profit over assets ratio by the usefulness of balance sheet and income statement in pricing decisions (V41-V22).
- (96) The performance in profit over assets ratio by the usefulness of balance sheet and income statement in purchasing decisions (V41-V23).
- (97) The performance in profit over assets ratio by the usefulness of balance sheet and income statement in investment decisions (V41-V24).
- (98) The performance in profit over assets ratio by the usage of balance sheet in evaluating the operations of the company (V41-V25).
- (99) The performance in profit over assets ratio by the usage of income statement in evaluating the operations of the company (V41-V26).
- (100) The performance in profit over assets ratio by the usage of sources and uses statement in evaluating the operations of the company (V41-V27).
- (101) The performance in profit over assets ratio by the usage of ratio analysis in evaluating the operations of the company (V41-V28).
- (102) The performance in profit over assets ratio by the usage of monthly budget compared reports in evaluating the operations of the company (V41-V29).
- (103) The performance in profit over capital stock ratio by the usage of computer in the operations of the company (V61-V5).
- (104) The performance in profit ever capital stock ratio by the frequency of the preparation f balance sheet and in-

- come statement (V61-V13).
- (105) The performance in profit over capital stock ratio by the usage of sources and uses statement in managerial decision making (V61-V14).
- (106) The performance in profit over capital stock ratio by the usage of breakeven analysis in managerial decision making (V61-V15).
- (107) The performance in profit over capital stock ratio by the usage of ratio analysis in managerial decision making (V61-V16).
- (108) The performance in profit over capital stock ratio by the classification of costs as variable and fixed costs in the cost accounting systems (V61-V17).
- (109) The performance in profit over capital stock ratio by the type of classification of costs as fixed and variable (V61-V18).
- (110) The performance in profit over capital stock ratio by the application of variable cost accounting in financial internal reporting (V61-V19).
- (111) The performance in profit over capital stock ratio by the usefulness of balance sheet and income statement in long-term planning (V61-V20).
- (112) The performance in profit over capital stock ratio by the usefulness of balance sheet and income statement in short-term planning (V61-V21).
- (113) The performance in profit over capital stock ratio by the usefulness of balance sheet and income statement in pricing decisions (V61-V22).

- (114) The performance in profit over capital stock ratio by the usefulness of balance sheet and income statement in purchasing decisions (V61-V23).
- (115) The performance in profit over capital stock ratio by the usefulness of balance sheet and income statement in investment decisions (V61-V24).
- (116) The performance in profit over capital stock ratio by the usage of balance sheet in evaluating the operations of the company (V61-V25).
- (117) The performance in profit over capital stock ratio by the usage of income statement in evaluating the operations of the company (V61-V26).
- (118) The performance in profit over capital stock ratio by the usage of sources and uses statement in evaluating the operations of the company (V61-V27).
- (119) The performance in profit over capital stock ratio by the usage of ratio analysis in evaluating the operations of the company (V61-V28).
- (120) The performance in profit over capital stock ratio by the usage of monthly budget compared reports in evaluating the operations of the company (V61-V29).
- (121) The performance in profit over sales ratio by the usage of computer in the operations of the company (V71-V5).
- (122) The performance in profit over sales ratio by the frequency of the preparation of balance sheet and income statement (V=1-V13).
- (123) The performance in profit over sales ratio by the usage of sources and uses statement in managerial decision making (V71-V14).

- (124) The performance in profit over sales ratio by the usage of breakeven analysis in managerial decision making (V71-V15).
- (125) The performance in profit over sales ratio by the usage of ratio analysis in managerial decision making (V71-V16).
- (126) The performance in profit over sales ratio by the classification of costs as variable and fixed costs in the cost accounting systems (V71-V17).
- (127) The performance in profit over sales ratio by the type of classification of costs as fixed and variable (V71-V18).
- (128) The performance in profit over sales ratio by the application of variable cost accounting in financial internal reporting (V71-V19).
- (129) The performance in profit over sales ratio by the usefulness of balance sheet and income statement in long-term planning (V71-V20).
- (130) The performance in profit over sales ratio by the usefulness of balance sheet and income statement in short-term planning (V71-V21).
- (131) The performance in profit over sales ratio by the usefulness of balance sheet and income statement in pricing decisions (V71-V22).
- (132) The performance in profit over sales ratio by the usefulness of balance sheet and income statement in purchasing decisions (V71-V23).
- (133) The performance in profit over sales ratio by the usefulness of balance sheet and income statement in invest-

ment decisions (V71-V24).

- (134) The performance in profit over sales ratio by the usage of balance sheet in evaluating the operations of the company (V71-V25).
- (135) The performance in profit over sales ratio by the usage of income statement in evaluating the operations of the company (V71-V26).
- (136) The performance in profit over sales ratio by the usage of sources and uses statement in evaluating the operations of the company (V71-V27).
- (137) The performance in profit over sales ratio by the usage of ratio analysis in evaluating the operations of the company (V71-V28).
- (138) The performance in profit over sales ratio by the usage of monthly budget compared reports in evaluating the operations of the company (V71-V29).
- (139) The performance in sales over assets ratio by the usage of computer in the operations of the company (V81-V5).
- (140) The performance in sales over assets ratio by the frequency of the preparation of balance sheet and income statement (V81-V13).
- (141) The performance in sales over assets ratio by the usage of sources and uses statement in managerial decision making (V81-V14).
- (142) The performance in sales over assets ratio by the usage of breakeven analysis in managerial decision making (V81-V15).
- (143) The performance in sales over assets ratio by the usage of ratio analysis in managerial decision making (V81-V16).

- (144) The performance in sales over assets ratio by the classification of costs as variable and fixed costs in the cost accounting systems (V81-V17).
- (145) The performance in sales over assets ratio by the type of classification of costs as fixed and variable (V81- $^{\circ}$ V18).
- (146) The performance in sales over assets ratio by the application of variable cost accounting in financial internal reporting (V81-V19).
- (147) The performance in sales over assets ratio by the usefulness of balance sheet and income statement in long-term planning (V81-V20).
- (148) The performance in sales over assets ratio by the usefulness of balance sheet and income statement in short-term planning (V81-V21).
- (149) The performance in sales over assets ratio by the usefulness of balance sheet and income statement in pricing decisions (V81-V22).
- (150) The performance in sales over assets ratio by the usefulness of balance sheet and income statement in purchasing decisions (V81-V23).
- (151) The performance in sales over assets ratio by the usefulness of balance sheet and income statement in investment decisions (V81-V24).
- (152) The performance in sales over assets ratio by the usage of balance sheet in evaluating the operations of the company (V81-V25).
- (153) The performance in sales over assets ratio by the usage of income statement in evaluating the operations of

the company (V81-V26).

- (154) The performance in sales over assets ratio by the usage of sources and uses statement in evaluating the operations of the company (V81-V27).
- (155) The performance in sales over assets ratio by the usage of ratio analysis in evaluating the operations of the company (V81-V28).
- (156) The performance in sales over assets ratio by the usage of monthly budget compared reports in evaluating the operations of the company (V81-V29).
- (157) The performance in sales over capital stock ratio by the usage of computer in the operations of the company (V91-V5).
- (158) The performance in sales over capital stock ratio by the frequency of the preparation of balance sheet and income statement (V91-V13).
- (159) The perfomance in sales over capital stock ratio by the usage of sources and uses statement in managerial decision making (V91-V14).
- (160) The performance in sales over capital stock ratio by the usage of breakeven analysis in managerial decision making (V91-V15).
- (161) The performance in sales over capital stock ratio by the usage of ratio analysis in managerial decision making (V91-V16).
- (162) The performance in sales over capital stock ratio by the classification of costs as variable and fixed costs in the cost accounting systems (V91-V17).

- (163) The performance in sales over capital stock ratio by the type of classification of costs as fixed and variable (V91-V18).
- (164) The performance in sales over capital stock ratio by the application of variable cost accounting in financial internal reporting (V91-V19).
- (165) The performance in sales over capital stock ratio by the usefulness of balance sheet and income statement in long-term planning (V91-V20).
- (166) The performance in sales over capital stock ratio by the usefulness of balance sheet and income statement in short-term planning (V91-V21).
- (167) The performance in sales over capital stock ratio by the usefulness of balance sheet and income statement in pricing decisions (V91-V22).
- (168) The performance in sales over capital stock ratio by the usefulness of balance sheet and income statement in purchasing decisions (V91-V23).
- (169) The performance in sales over capital stock ratio by the usefulness of balance sheet and income statement in investment decisions (V91-V24).
- (170) The performance in sales over capital stock ratio by the usage of balance sheet in evaluating the operations of the company (V91-V25).
- (170) The performance in sales over capital stock ratio by the usage of income statement in evaluating the operations of the company (V91-V26).
- (172) The performance in sales over capital stock ratio by the usage of sources and uses statement in evaluating the

operations of the company (V91-V27).

- (173) The performance in sales over capital stock ratio by the usage of ratio analysis in evaluating the operations of the company (V91-V28).
- (174) The performance in sales over capital stock ratio by the usage of monthly budget compared reports in evaluating the operations of the company (V91-V29).

TABLE 6

JOINT FREQUENCY DISTRIBUTIONS

	<del>,</del>		
PAIR OF VARIABLES	CHI-SQUARE	DEGREES OF FREEDOM	LEVEL OF CONFIDENCE (%)
V1-V2 V1-V3 V1-V14 V1-V15 V1-V16 V1-V17 V1-V18 V1-V19 V1-V20 V1-V21 V1-V25 V1-V26 V1-V27 V1-V28 V1-V29 V2-V16 V2-V17 V2-V18 V2-V17 V2-V18 V2-V21 V2-V21 V2-V22 V2-V23 V2-V24 V2-V25 V2-V26 V2-V27 V2-V26 V2-V27 V2-V28 V2-V27 V2-V28 V2-V27 V2-V28 V2-V27 V2-V28 V2-V27 V2-V28 V2-V27 V5-V27 V5-V27	39.7789 32.7321 2.6667 5.5261 4.8711 8.0909 3.0153 5.6703 7.7083 3.0208 5.1136 4.0135 3.0944 1.4182 5.3231 4.7788 2.5472 25.1230 3.3333 5.1765 0.6519 5.7576 4.3333 4.5840 10.3030 2.5095 2.4019 5.4548 0.8175 12.4800 1.4182 4.1068 1.2642 3.6529 5.5714 2.7351 1.3258 3.2873 4.3388 1.7236 0.2017 0.8914 1.2133 0.2476	16 20 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	100 96 39 76 91 27 94 42 85 46 16 77 47 23 54 65 77 78 69 79 79 79 79 79 79 79 79 79 79 79 79 79

PAIR OF VARIABLES	CHI-SQUARE	DEGREES OF FREEDOM	LEVEL OF CONFIDENCE (%)
V5-V28 V5-V29 V13-V17 V13-V20 V13-V21 V13-V22 V13-V25 V13-V25 V13-V26 V13-V27 V13-V29 V13-V29 V14-V19 V17-V20 V17-V21 V17-V22 V17-V22 V17-V25 V17-V25 V17-V25 V17-V25 V17-V25 V17-V25 V17-V26 V17-V27 V17-V29 V19-V29 V19-V20 V19-V21 V19-V22 V19-V21 V19-V22 V19-V25 V19-V26 V19-V27 V19-V27 V19-V28 V19-V29	3.1721 0.8512 3.7660 3.7157 3.0180 4.1699 4.4235 1.1081 4.9412 0.4051 2.1759 2.9610 1.8519 0.1635 0.1635 0.1635 0.1630 0.4759 0.9910 0.5197 1.0400 0.6500 1.5294 0.0000 1.4773 1.7316 0.4773 1.7316 0.1574 1.7238 1.6341 0.7627 1.4182 0.3939 3.3462 0.1146 0.0038 3.7157 0.1778 1.6269 0.1067 0.1576 0.7609 1.1699 0.2435 0.0406	1 3 3 3 3 3 3 3 3 3 3 3 3 1 1 1 1 1 1 1	91 70 70 70 70 70 70 70 70 70 70 70 70 70

PAIR OF VARIABLES	CHI-SQUARE	DEGREES OF FREEDOM	LEVEL OF CONFIDENCE (%)
V41-V23 V41-V24 V41-V25 V41-V25 V41-V27 V41-V29 V41-V29 V61-V13 V61-V13 V61-V15 V61-V17 V61-V19 V61-V22 V61-V22 V61-V23 V61-V22 V61-V25 V61-V25 V61-V29 V71-V16 V71-V16 V71-V16 V71-V16 V71-V16 V71-V16 V71-V19 V71-V19 V71-V20 V71-V20 V71-V21 V71-V20 V71-V21 V71-V25 V71-V25 V71-V26 V71-V27 V71-V29 V71-V29 V71-V29 V71-V29 V71-V29 V71-V29 V71-V29 V71-V29 V71-V29 V71-V29 V81-V15 V81-V16	0.1574 1.6341 1.6341 0.7627 0.7627 1.0085 0.0257 2.0700 0.3482 2.9412 1.8151 3.7438 1.6269 0.0000 0.4815 0.2801 0.4902 0.4622 0.4622 0.4622 0.4622 0.4622 0.8847 0.4720 0.8207 0.6190 2.3860 0.0000 1.8151 0.1778 0.1538 0.2579 0.4182 0.4274 0.1603 0.2938 0.5197 2.4934 1.0400 0.0000 0.1699 1.1818 4.3385 3.0702 0.0000 0.1699 1.1818 4.3385 3.0702 0.0000 0.6050 0.0593	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	29 78 78 99 78 99 70 18 97 97 97 97 97 97 97 97 97 97 97 97 97

PAIR OF VARIABLES	CHI-SQUARE	DEGREES OF FREEDOM	LEVEL OF CONFIDENCE (%)
V81-V17 V81-V18 V81-V19 V81-V20 V81-V21 V81-V22 V81-V23 V81-V25 V81-V26 V81-V27 V81-V28 V81-V29 V91-V13 V91-V15 V91-V16 V91-V17 V91-V16 V91-V17 V91-V18 V91-V20 V91-V21 V91-V21 V91-V22 V91-V23 V91-V25 V91-V25 V91-V26 V91-V27 V91-V28 V91-V29	0.8667 0.4815 1.8962 0.3289 0.8772 0.1628 0.8530 4.3602 0.3120 3.4667 0.4388 0.8157 0.0098 1.2424 3.6155 0.2017 0.0017 2.2723 0.0000 2.8287 0.1094 0.0306 2.9412 0.0028 0.1635 0.2649 0.4622 0.4622 0.4622 0.4622 0.6500 1.2084 0.8207	1 2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	62 51 41 62 63 61 64 69 69 69 69 69 69 69 61 61 61 61 61 61 61 61 61 61 61 61 61

The values for the joint distribution of 174 pair of variables are shown in Table 6. The confidence level for each pair of variable is calculated with given the chi-square and degrees of freedom. The chance of having a higher chi-square for the related pair of variable is 100 per cent minus the corresponding level of confidence.

The null hypothesis in this analysis is that there is no relation between the variables in the pair. The confidence level of the pair indicates the level at which the hypothesis be rejected and accept that the variables are dependent. The general accepted level of confidence for statistical analysis purposes is 90 per cent or above.

Depending on the values and results of joint frequency distribution analysis and considering the objective of the research pearson correlation for selected pairs of variables is calculated and shown in Table 7.

The pairs of variables with a confidence level equal or more than 75 per cent are assumed to be systematically related with each other. These pairs are as follows:

(1) Sales groups and income level (V1-V2).

Companies in the highest sales level also belong to the highest income level. As the sales level decreases, the corresponding income level naturally decreases.

(2) Sales groups and investment expenditures (V1-V3).

Companies in high sales groups tend to spent more investment expenditures or companies with high investment expenditures tend to have more sales figure.

(3) Sales groups and the usage of breakeven analysis in managerial decision making (V1-V15).

The 66.6 per cent of the highest sales group companies use breakeven analysis in managerial decision making. As the level of sales decreases, the percentage of using the analysis decreases.

(4) Sales groups and the classification of costs as variable and fixed costs in the cost accounting systems (V1-V17).

All of the companies in the highest sales group and the 75 per cent of the companies in the next highest group classify the costs as fixed and variable. The 66.6 per cent of these companies classify all the costs in the cost accounting system.

(5) Sales groups and the application of variable cost accounting in financial internal reporting (V1-V19).

The 66.6 per cent of the companies in the highest sales group, the 75 per cent of the companies in the next sales group, and the 50 per cent of the companies in the middle sales group apply variable costing in internal reporting system. The 63.6 per cent of the companies in the low sales group and all of the companies in the lowest sales group do not apply the variable costing method.

(6) Sales group and the usefulness of balance sheet and income statement in long-term planning (V1-V20).

All of the companies in the highest sales group find balance sheet and income statement useful in long-term planning. But all of the next highest level companies find the reports unuseful in long-term planning.

(7) Income level and investment expenditures (V2-V3).

As the income level of the companies increase, the investment expenditures spent increase too.

(8) Income level and the classification of costs as variable and fixed costs in the cost accounting systems (V2-V17).

All of the companies in the highest income level, the 50 per cent of the companies in the next highest level, and the 54.5 per cent of middle income level classify costs as variable and fixed. The 83.3 per cent of the lowest income level do not classify costs as such.

(9) Income level and the usefulness of balance sheet and income statement in long-term planning (V2-V20).

All of the companies in the highest income level find these financial reports useful in long-term planning though all of them in the next highest level find unuseful.

(10) Income level and the usefulness of balance sheet and income statement in purchasing decisions (V2-V23).

The 71 per cent of the companies which do not use balance sheet and income statement in purchasing decisions have an income level of more than 500 million Turkish Liras. Seventy five per cent of the companies using the reports have an income less than 500 million Turkish Liras.

(11) Income level and the usage of balance sheet in evaluating the operations of the company (V2-V25).

All the sampled companies except one use balance sheet in evaluation of the company.

(12) The usage of computer in the operations of the company and the classification of costs as variable and fixed

costs in the cost accounting systems (V5-V17).

The 38.4 per cent of the companies use computer and classify costs as variable and fixed, the 34.6 per cent of the companies do not use computer and do not classify costs as variable and fixed. The 71.4 per cent of the computer using companies classify costs as such.

(13) The usage of computer in the operations of the company and the application of variable cost accounting in financial internal reporting (V5-V19).

The 57.1 per cent of the computer using companies apply variable costing and the 75 per cent of the companies that do not use computer do not apply variable costing in internal reporting either. The 72.7 per cent of the companies applying variable costing use computer in their operations.

(14) The usage of the computer in the operations of the company and the usefulness of balance sheet and income statement in long-term planning, in short-term planning, in pricing decisions, and in purchasing decisions (V5-V2O/V21/V22/V23).

The 50 per cent of computer using companies find balance sheet and income statement useful in long-term planning, the 92.8 per cent find them useful in short-term planning, the 42.8 per cent find them useful in pricing decisions and the 35.7 per cent find them useful in purchasing decisions. The 70 per cent of the companies finding the reports useful in long-term planning, the 65 per cent of them finding the reports useful in short-term planning, the 63.6 per cent of them finding the reports useful in pricing decisions, and the 75 per cent of them finding the reports useful in purchasing decisions use computer in their operations.

With the usage of computer, the reports prepared become more useful in managerial decision making.

(15) The usage of computer in the operations of the company and the usage of ratio analysis in evaluating the operations of the company (V5-V28).

The 50 per cent of the companies using computer use ratio analysis in their analysis and the 83.3 per cent of the companies not using computer do not use the ratio analysis in the evaluation of the activities of the company. The 77.7 per cent of the companies using the ratio analysis also use computer in their operations.

(16) The frequency of the preparation of balance sheet and income statement and the usefulness of them in short-term and long-term planning (V13-V21/V22).

The 82.3 per cent of the companies preparing the reports monthly use the reports in short-term planning and the 94.1 per cent of the companies preparing the reports monthly use them in long-term planning. The 73.6 per cent of the companies finding the reports useful in short-term planning and the 76.1 per cent of the companies finding the reports useful in long-term planning prepare the reports monthly.

(17) The frequency of the preparation of balance sheet and income statement and the usefulness of them in investment decisions (V13-V24).

The companies using the reports in investment decision prepare them monthly. More than half of the companies which do not use balance sheet and income statement in investment decisions also prepare them monthly.

(18) The usage of breakeven analysis in managerial decision making and the application of variable cost accounting in financial internal reporting (V15-V19).

The 71.4 per cent of the companies which use break-even technique in the decision making process apply variable costing in internal reporting. The 45.4 per cent of the companies applying variable costing method use breakeven analysis in their managerial decisions. The 64.7 per cent of the companies not applying variable costing do not use breakeven analysis either.

(19) The classification of costs as variable and fixed costs in the cost accounting systems and the application of variable costing method in internal reporting (V17-V19).

The 84.6 per cent of the companies that classify costs as variable and fixed apply variable cost accounting system in internal reporting.

(20) The classification of costs as variable and fixed costs in the cost accounting systems and the usefulness of balance sheet and income statement in long-term planning (V17-V20).

The 70 per cent of the companies finding the financial reports useful in long-term planning classify the costs as variable and fixed. The 53.8 per cent of the companies classifying costs as such find the reports useful in long-term planning. The 36 per cent of the sample size do not classify costs and do not find the reports useful in long-term planning.

(21) The classification of costs as variable and fixed

(21) The classification of costs as variable and fixed costs and the usage of ratio analysis in evaluating the opera-

tions of the company (V17-V28).

The 66.6 per cent of the companies using ratio analysis in evaluation classify costs as variable and fixed. The 76.9 per cent of the companies that do not classify costs do not use ratio analysis in the evaluation of the activities of the company either.

(22) The application of variable cost accounting in financial internal reporting and the usefulness of balance sheet and income statement in long-term planning and investment decisions (V19-V20/V24).

The 54.5 per cent of the companies applying variable cost accounting find the reports useful in long-term planning. The 60 per cent of the companies finding the reports useful in long-term planning apply variable costing in internal reporting. The 71.4 per cent of the companies not applying variable costing do not find the reports useful in long-term planning. The 62.5 per cent of the companies finding the reports useful in investment decisions apply variable costing and the 78.5 per cent of the companies finding the reports unuseful in investment decisions do not apply variable costing.

(23) The application of variable cost accounting in finan-

(23) The application of variable cost accounting in financial internal reporting and the usefulness of balance sheet and income statement in purchasing decisions (V19-V23).

The 75 per cent of the companies finding the reports useful in purchasing decisions do not employ variable costing in internal reporting. On the contrary, the 52.9 per cent of companies which do not use the reports in purchasing decisions apply variable cost accounting.

(24) The application of variable cost accounting in internal reporting and the usage of income statement in evaluating the operations of the company (V19-V26).

All the companies which do not apply variable costing, use income statement in evaluation process. Almost all the sampled companies, except one, use income statement as an evaluation technique.

(25) The application of variable cost accounting in financial internal reporting and the usage of ratio analysis in evaluating the operations of the company (V19-V28).

The 66.6 per cent of the companies using ratio analysis apply variable costing and the 54.5 per cent of them applying variable costing use ratio analysis in evaluating the operations of the company.

(26) The performance in profit over assets ratio and the usage of breakeven analysis in managerial decision making (V41-V15).

The 80 per cent of the companies that increased their profit over assets ratio do not take advantage of the breakeven analysis. Moreover, the 70.5 per cent of the companies which do not use breakeven analysis have been able to increase their ratios in 1983.

(27) The performance in profit over assets ratio and the usefulness of balance sheet and income statement in purchasing and investing decisions (V41-V23/V24).

Balance sheet and income statement are not found useful by the 78.5 per cent of the companies which increased their profit over assets ratio in purchasing and investing decisions. Above all, the 62.5 per cent of the companies

finding the reports useful in purchasing and investing decisions decreased their ratios.

(28) The performance in profit over assets ratio and the usage of monthly budget compared reports in evaluating the operations of the company (V41-V29).

Only one out of the 26 sample companies use monthly budget compared report in evaluation and increased its profit over asset ratio. The companies which increased their ratios and do not use the monthly report in evaluation total up to the 53.8 per cent.

(29) The performance in profit over capital stock ratio and the usage of sources and uses statement and breakeven analysis in managerial decision making (V61-V14/V16).

The 83.3 per cent of the companies which use sources and uses statement and the 80 per cent of the companies which use breakeven analysis have increased their profit over capital stock ratios in 1983.

The 58.8 per cent of the companies that have increased their ratios use sources and uses statement in managerial decision making and the 70.5 per cent of them use breakeven analysis.

(30) The performance in profit over capital stock ratio and the usage of breakeven analysis in managerial decision making (V61-V15).

Nearly, the 80 per cent of the companies which increased their ratios do not use breakeven analysis. The companies which prefer to use breakeven analysis and increased their ratio total up to the 12.5 per cent of the sample size.

(31) The performance in profit over capital stock ratio and the usefulness of balance sheet and income statement in purchasing decisions (V61-V23).

Balance sheet and income statement are found useful in purchasing decisions from the 23.5 per cent of companies which increased their ratios. Half of the companies which decreased their ratios do not find the reports useful in purchasing decisions.

(32) The performance in profit over sales ratio and the usage of breakeven analysis in managerial decision making (V71-V15).

Breakeven analysis is used by the 41.6 per cent of the companies which decreased their ratios and on the contrary, the 16.6 per cent of the companies which increased their ratios use breakeven analysis in managerial decisions.

(33) The performance in profit over sales ratio and the usefulness of balance sheet and income statement in purchasing and investment decisions (V71-V23/V24).

Balance sheet and income statement are found useful by the 25 per cent of the companies which increased their ratios and the 38.4 per cent of the companies which decreased their ratios, in purchasing decisions. The reports are also found useful by the 16.6 per cent of the companies which increased their ratios and the 46.1 per cent of the companies which decreased their ratios, in investing decisions.

(34) The performance in sales over assets ratio and the usage of computer in the operations of the company (V81-V5).

The 92.8 per cent of computer using companies have performed in sales over assets ratio and the 50 per cent of

the sample have both increased the ratio and use computer in their operations.

(35) The performance in sales over assets ratio and the application of variable cost accounting in financial internal reporting (V81-V19).

Variable costing method is applied by the 35.0 per cent of the companies that increased their ratios and by the 66.6 per cent of them which decreased their ratios in 1983.

(36) The performance in sales over assets ratio and the usefulness of balance sheet and income statement in investment decisions (V81-V24).

The reports are found useful in investment decisions by the 21.0 per cent of the companies that increased their ratios and by the 66.6 per cent of them that decreased their ratios.

(37) The performance in sales over assets ratio and the usage of income statement in evaluating the operations of the company (V81-V26).

The 76.9 per cent of the sample have increased their performance ratio and use income statement in evaluation of the company's performance. All of the companies which have performed well in sales over assets ratio use income statement in evaluation process.

(38) The performance in sales over capital stock ratio and the usage of ratio analysis in managerial decision making (V91-V16).

Ratio analysis is used by the 52.9 per cent of the companies which increased their ratios and by the 85.7 per cent of them that decreased their ratio.

(39) The performance in sales over capital stock ratio and the type of classification of costs as fixed and variable (V91-V18).

The 75 per cent of the companies which classify all the costs as variable and fixed have increased their sales over capital stock ratios. The 66.6 per cent of the increased companies classify all the costs as such.

(40) The performance in sales over capital stock ratio and the usefulness of balance sheet and income statement in short-term planning (V91-V21).

All the companies which decreased their ratios use balance sheet and income statement in short-term planning. All the companies which do not find the reports useful in short-term planning have increased their ratios.

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Spay.

FT GOLARE - 3.2878 WITH 1 DEGREED OF FREEDOM. Wyser of Missing Obstryrticks - 1

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THI STUARE =  $\emptyset$ .8914 WITH 1 DESREES OF FREEDOM. NUMBER OF MISS.NS OBSERVATIONS =  $\emptyset$ 

DICTUDE USED OF A MAXIMUM OF 60 DELLS FOR THIS RUN. 16900 BYTES OF MEXORY FREE.

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DMI SEUMRS = 1.8133 WITH 1 DEBREES OF FREEDOM. VUMPER OF MISSING OBSURVATIONS = 3

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SIR, FARL. DE

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E COLLS WEED OF A MAXIMUM OF SC COLLS FOR THIS RUN. 16768 BYTES OF MEMORY TRUE.

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DHI SOUMRE = 1,1882 WITH 3 DEDRICE OF FREEDOM.

S CHUIC USED OF A MAXIMUM OF 6% DELLG FOR THIS RIM. 48716 BYTER OF MEMORY FREE.

基金質	VI	207	FAZIRLAYA	<b>(</b> )	$\mathbb{Z}^{N}$	VSA.			RAPER	YATIRIY
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SI SQUARE = 2.1709 WITH 3 DEGREES OF FREEDOM. UMBER OF MISSING OPGERVATIONS = 1

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O SELLE GEET ST MANNIMIN DE 18 DELLE FOR THIS RUM. 11892 BYTES DA MINDRY FREEL

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O BOUTTON - LOGELO FINA LE DESTRUE SU PRESIDENT. TERRO DE COMETOS CORREGOS CONTRACTORES LA L

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OKO SOWORU - 2.5077 WITH I DEBRESS'OF FRESDOM. NUKBER DE MIBSING OBSORVATIONS + 2

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,	0011		33 51,1	:: 45.8	24 130. 2

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THE SOURCE - OFFICE VITH & DECREES OF FREEDOM.
MUMBER OF MISSING DESERVATIONS - S

A DELLE CERT OF A PRIXING OF SW CHILL FOR THIS FUV. 1550A- BYTES DR MEMORY FREE.

TITEL 27.6 42.2 128.1

DUD EDUCAT = 19.0057 WITH 1 1 DEBREED OF FREEDOM, NUMBER OF WISSING OBSERVATIONS = 0

O CRULO UPRO DE A MAMAMUM DE 27 DELLO FOR THIP RUM. CERCS BYTES DE MEMORY FREE.

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4-DELLS USED OF A MAXIMUM OF ST DELLS FOR THIS RUN. 1557/ SYTES OF WEYORY PRFS.

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TABLE 7
PEARSON CORRELATIONS

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PAIR OF VARIABLES	PEARSON CORRELATIONS	T-STATISTICS	DEGREES OF FREEDOM	LEVEL OF SIGNIFICANCE (%)					
V5-V17 V5-V19 V5-V20 V5-V21 V5-V22 V5-V23 V5-V24 V5-V25 V5-V26 V5-V27 V5-V28 V5-V29 V14-V19 V15-V19 V17-V20 V17-V21 V17-V22 V17-V23 V17-V25 V17-V25 V17-V25 V17-V25 V17-V27 V17-V27 V17-V28 V19-V20 V19-V21 V19-V22 V19-V21 V19-V22 V19-V23 V19-V24 V19-V25 V19-V25 V19-V29 V41-V16 V41-V16 V41-V16 V41-V17 V41-V19 V41-V20 V41-V20 V41-V20 V41-V21 V41-V22 V41-V22 V41-V23	0.4629 0.3243 0.2303 0.3626 0.4166 0.2626 0.0898 -0.1852 0.2160 0.0976 0.3493 0.1809 0.0836 0.3296 0.1943 0.8563 0.2942 0.0830 0.1334 -0.1991 0.1442 -0.2000 -0.2000 0.1581 0.2425 0.2632 0.1581 0.2425 0.2632 0.1581 0.0760 -0.2626 0.2557 0.1713 -0.2335 0.1231 0.3587 0.0664 -0.0120 0.0861 -0.2604 -0.0667 -0.0778 -0.2121 -0.0987 -0.0403 -0.0794 -0.2557	2.558 1.680 1.135 1.817 2.019 1.305 0.433 -0.923 1.084 0.480 1.826 0.901 0.394 1.638 0.929 8.124 1.476 0.387 0.557 -0.974 0.699 -1.000 -1.000 0.784 1.225 1.308 0.784 0.380 -1.305 1.268 0.852 -1.177 0.608 1.883 0.326 -0.059 0.405 -1.265 -0.313 -0.383 -1.063 -0.476 -0.193 -0.476 -0.193 -0.476	25 24 24 24 25 25 25 25 25 25 25 25 25 25 25 25 25	1 10 20 5 5 5 20 50 30 20 50 50 10 30 40 30 40 20 20 40 20 20 40 20 50 50 50 50 50 50 50 50 50 50 50 50 50					

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PAIR OF VARIABLES	PEARSON CORRELATIONS	T-STATISTICS	DEGREES OF FREEDOM	LEVEL OF SIGNIFICANCE (%)
V81-V29 V91-V5 V91-V15 V91-V16 V91-V19 V91-V20 V91-V21 V91-V22 V91-V23 V91-V24 V91-V25 V91-V26 V91-V27 V91-V28 V91-V29	-0.0195 0.2186 -0.0917 0.0084 -0.3077 0.0649 0.0350 -0.3430 0.0106 -0.0809 0.1029 -0.1333 -0.1333 -0.1581 -0.2156 -0.1777	-0.095 1.097 -0.432 0.039 -1.517 0.318 0.168 -1.751 0.051 -0.389 0.496 -0.659 -0.659 -0.659 -0.784 -1.082 -0.884	25 25 23 23 23 25 24 24 24 24 24 25 25 25 25 25	50 30 50 50 10 50 50 50 50 50 50 40 20 30

# APPENDIX D

# DISCRIMINANT ANALYSTS

Discriminant analysis has been performed to statistically distinguish between the following groups.

- (1) Group of companies which use computer in the operations of the comany with the group of companies which do not use.
- (2) Group of companies which classify costs as variable and fixed costs in the cost accounting systems with the group of companies which do not classify.
- (3) Group of companies which apply variable cost accounting method in financial internal reporting with the group of companies which do not apply.

For the purpose of the research, the following variables are selected as discriminating variables.

- (1) The usage of computer in the operations of the company (V5).
- (2) The classification of costs as variable and fixed costs in the cost accounting systems (V17).
- (3) The application of variable cost accounting method in financial internal reporting (V19).
- (4) The usefulness of balance sheet and income statement in long term planning (V20).
- (5) The usefulness of balance sheet and income statement in short term planning (V21).
- (6) The usefulness of be sheet and income statement in pricing decisions (V22).

- (7) The usefulness of balance sheet and income statement in purchasing decisions (V23).
- (8) The usefulness of balance sheet and income statement in investment decisions (V24).
- (9) The usage of balance sheet in evaluating the operations of the company (V25).
- (10) The usage of income statement in evaluating the operations of the company (V26).
- (11) The usage of sources and uses statement in evaluating the operations of the company (V27).
- (12) The usage of ratio analysis in evaluating the operations of the company (V28).
- (13) The usage of monthly budget compared reports in evaluating the operations of the company (V29).
- (14) The performance in profit over assets ratio (V41).
- (15) The performance in profit over capital stock ratio (V61).
- (16) The performance in profit over sales ratio (V71).
- (17) The performance in sales over assets ratio (V81).
- (18) The performance in sales over capital stock ratio (V91).

Through the interpretation of discriminant analysis, the discriminant functions have been statistically significant and the selected discriminating variables have been reliable.

The first group of analysis, where groups of those companies which use computer in the operation of the company versus those which do not use, has a one per the probability

of occurring due to chances of sampling. Clearly the discriminant function of this analysis is statistically significant. The second group of analysis, where groups of those companies which classify costs of variable and fixed versus which do not classify, and the third analysis, where groups of those companies which apply variable costing in internal reporting versus which do not apply, have nearly O probability of occurring due to chances of sampling.

The results of discriminant analysis are shown in Table 8 and Table 9.

TABLE 8
DISCRIMINANT ANALYSIS

	CANONICAL CORRELATIONS	WILKS' LAMBDA	CHI-SQUARE	SIGNIFICANCE
Analysis 1	0,95	0,10	33,266	0,0104
Analysis 2	0,97	0,05	43.158	0,0005
Analysis 3	0,98	0,04	45.427	0,0002

TABLE 9
STANDARDIZED CANONICAL DISCRIMINANT FUNCTION COEFFICIENTS

ANALYSIS	VARIABLE	COEFFICIENTS	CONTRIBUTION RANK
ANALYSIS 1	V17 V19 V20 V21 V22 V23 V24 V25 V26 V27 V28 V29 V41 V61 V71 V81 V91	2,57 -2,71 2,20 1,37 -0,54 -0,31 -1,09 0,84 -0,22 1,74 2,35 -0,64 -0,80 -0,81 0,51 1,24 2,10	2 1 4 7 14 16 9 10 17 6 3 13 12 11 15 8 5
ANALYSIS 2	V5 V19 V20 V21 V22 V23 V24 V25 V26 V27 V28 V29 V41 V61 V71 V81 V91	-1,78 -2,35 1,17 1,12 -0,94 -0,48 -0,73 1,83 0,21 1,55 1,58 -0,07 -0,69 -1,09 1,05 0,46 2,23	4 1 7 8 11 14 12 3 16 6 5 17 13 9 10 15 2
ANALYSIS 3	V5 V17 V20 V21 V22 V23 V24 V25 V26	-1,73 2,17 1,65 1,10 0,76 -0,81 1,20 1,79 -,33	6 1 7 10 14 12 8 5 16

ANALYSIS	VARIABLE	COEFFICIENTS	CONTRIBUTION RANK
	V27	1,80	4
	V28	1,97	3
	V29	-0,23	17
	V41	-1,12	9
	V61	-0,85	11
	V71	0,77	13
	V81	0,58	15
	V91	2,12	2

# DISCRIMINANT ANALYSIS FIRST ANALYSIS

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CREATING JSN	=	ACNP	USER NAME	=	AYDINL	SER	VICE	CLASS	=	INTERACTIVE.

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NEW FEATURES IN SPSS-K RELEASE 2

FOR MORE DETAILS, USE THE COMMAND: INFO OVERVIEW FACILITIES.

PLOT - SCATTER PLOTS, OVERLAY PLOTS, CONTOUR PLOTS ON THE PRINTER.

MILOGLINEAR - FAST LOGLINEAR ANALYSIS FOR HIERARCHICAL MODELS.

C CLUSTER - HIERARCHICAL CLUSTER ANALYSIS.

MICK CLUSTER - FAST CLUSTER ANALYSIS FOR A FIXED NUMBER OF CLUSTERS.

149 DRT/EXPORT - PORTABLE SYSTEM FILES FOR TRANSFER TO OTHER KIADS OF COMPUTERS.

PROBIT - DICHOTOMOUS PROBIT AND LOGISTIC REGRESSION ANALYSIS.
SET HIDTH - WIDTH CONTROL FOR PRINTED OUTPUT.

ASAVE - ALLOWS NEW FLEXIBILITY IN SAVING SYSTEM FILES. END SUBCOMMAND - WITH DATA LIST, YOU CAN DETECT END OF FILE.

1 7 SUBTITLE \*\*\* DR IREM NUMOSLU PROGRAM &1 \*\*\*
2 7 DATA LIST RECORDS =1 FIXED
3 3 /CODE,V17,V19,V20,V21,V22,V23,V24,
4 0 V25,V25,V27,V28,V29,V41,V61,V71,
5 0 V81,V91(F2.5,17F1.C)

THE ABOVE DATA LIST STATEMENT WILL READ - 1 RECORDS FROM FILE INLINE .

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/A 9	243LE	REC	START	END	FORMAT	N IO TH	3 E C	
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V21		1	ó	6	F	i	r	
722		1	7	7	j.	;	7	
723		1	3	à	F	i	č	
V24		1	à	ž	F	i	ċ	
V25		i	17	10		•	č	
72 à		1	11	11		i	r.	
727		1	12	12	F.	i	ř	
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V29		1	14	14	<u>.</u>		Č	
V41		i	15	15	į.	;	č	
√a1		i	1 á	16	È		r	
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				17		1		

TIP OF DATALIST TABLE.

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1 2	.73571 .54545		
The state of	.68031		

STANDARD DEVIATIONS

CODE	V17	V1 9	A3C ,	V21	v22	V 2 3	v24	V 2 5
. 1 2	-46651 -46717	.51355 .45710	.51387 .46710	.26725 .50452	0.00000 .40710	.51355 .40452	.497 <sub>6</sub> 5 .4671	.25720 01c⊼olo
T AT AL	.50997	.50632	.50000	.40025	.35166	.4761ù	.47519	⊋≥បឹងកិច
ce	v 25	V27	V23	v29	v41	V = 1	v71	V=1
1 2	0.00003 .30151	.51355 .46710	.51357 .43452	.42582 .30151	.51355 .52223	.49725 .46710	.51355 .52223	.6572s .5222s
T OT AL	.20000	_4 39 98	.45990	<b>.</b> 37417	.50662	.47512	.5099"	-435 <sup>2</sup> 7

このうも	v 71		
1 2	_4255 _5222		
TOT AL	.4761		

# STHIN-GROUPS COVARIANCE MATRIX WITH

.2210615

v91

#### 3 DEGREES OF FREEDOM

	y 17	¥19	v20	v21	v22	v23	₩24	V25
<i>1</i> 17	_2179853							
v19	-1 94 24 95	.2439307				4		
v20	.5138340E-01	.5138340E-01	.2470356					
V21	5 194835E-01	58159238-01	61264325-01	. 151.446				
122	7 70 51 3 5E - 02	79051335-02	7905133E-02	.39523695-01	.948616cE-01			
123	7951604E-01	85327225-01	-6324111E-01	.5025409E-01	.2371542E-01	2202146		
124	-2653868E-01	.5759458E-01	.7312253E+01	23997745-01	7905135E-92	.13551678-31	.2346132	
v25	12422365-01	.24344726-61	-2173913E-01	31055902-02	U.	.18633546-01	-15527955-91	.46772676-61
125	31520552-01	31 62 05 5E -G1	3162055 E-01	.27657988-01	-3162055E-01	.79051386-02		n.
<b>√</b> 27	.3396134E-01	-,3274986E-61	3557312E-01	2339215E-61	.35573125-01	46509148-51	.88651435-91	24944772=-01
124 434 35	SPSS-X RELEAS	E 2.0 FROM NORT	HWESTERN UNIVER	S IT Y				29465
	*** DR IREY	NUHOGLU PROGR	AN Ğ1 ***			•		
						٠		,
			ia.					
	v 17	V19	V20	V21	v22	V23	<b>4</b> 24	V25
/25	-1775285E-01	-63241115-01	88932815-01	.53359686-01	.23715426-01	1531028E+01	.84980245-01	11-317و271
v29	1836289E-G1	.5646527E-03	.533595EE-01	.2512705E-G1	.11857718-01	.5062902E-01	.7199522E+01	9310770=-07
v41	7245625-01	5251270E-01	27667985-01	10723406-01	- 15310285-01	60004576-01	04932905-01	-10623342-01
v-1 ∀21	1693958E-01	14116325-01	2964427E-31	- 1743352E-01	.7905138E-02	5702993E-01	.2625633E-01	15527955-01
v7 <sup>-</sup>	3317915E-D2	40301526-01	2766798E-51	.2653368E-01	27667762-01	26797296-51	5745E-71د77-	- 24344726-61
• ·	535 : 361E-01	39779795-01	4940711E-01	.4799548E-02	15&102&E-01	.14680976-51	99090565-01	31955906-62
	2145560E-01	.33 87 91 6E -02	59235549-02	-15530315E-01	1581028E-01	35008476-01	.18915875-01	2ء-ء5773ء 1د9۔-
	v 26	V27	v 23	<b>v</b> 2 9	v41	V <sub>D</sub> 1	V71	Ve1
۷25	.3952569E=01						•	•
v27	11357715-01	_24393ū0						
42 ò	_7905138E-02	.6324111E-01	.2233232					
v29	39525695-02	19198195-01	.5731225E-01	. 14 Z31GZ				
v 4 1	197a285E-01	_4065500E-01	39525698-02	54771326-01	.2576454			
V61	1135771E-01	.41734302-01	.4545455E-91	23514966-01	.1518916	.234o132		
√71	1976285E-01	9634444E-G2	- 37525691-02	35137785-01	-1869301	.1643139	-2676454	
vs1	.23715428-01	52512702-01	69165965-01	14393645-01	.56465275-01	.1214003E-31	.50254095-01	.1>89497
v 91	197:285E-01	53723886-01	09169765-31	37243378-51	24280078-01	.2456239E-01	42913615-31	.22303786-01
	v 91							

POOLED WITHIN-GROUPS CORRELATION MATRIX

	¥1 7	v 19	V20	V 21	v22	A53	V24	v25	V 2 6	¥27	V45
V17	1.00000										
V19	.34023	1.30000									
<b>√</b> 25	.22037	. 20932	1.00000								
V21	2á557	30299	- 31710	1.30000							
v22	35433	<b></b> 35197	05164	.33020	1.0003.						
V23	- "3 o2 4 7	37031	-27114	_27555	.1645b	1_00000	•				
V24	.11796	.24075	.30374	-,12743	35299	.05962	- 1 <b>.</b> 0008J				
V25	13209	. 25736	.21768	-, 53 97 7	0.30000	.19762	.15955	1.300000			
v20	33930	32203	32000 -	.35308	- \$1646	.¢6473	<b></b> 32330	9,03952	1.00000		
v27	.15354	. 13426	- 14491	10384	.23335	20952	.37⊍57	25036	.12u7c	1.0.0	
v2s	.33935	.27096	37663	.29053	.16294	07129	.37126	.24895	5414	.277:5	1.07.5.
v29	10244	- 20303	.23439	.17157	.1C216	.37677	_39442	.12304	. 35270	1.315	. 213c
V41	05296	- <u>.</u> 2055 2	19766	75 336	39922	27212	25913	17926	19215	.15911	1617
vol	.07472	35901	12314	16343	.05299	25090	.11191	15955	-,12,14	<b>.</b> 174c6	.19a5u
v71	.01399	18121	1.700	.13199	-17364	11862	30571	23901	19215	6د\$د،-	61617
V č 1	44732	45595	24933	.73093	12376	.C7847	ە5131 ئ	03377	.2992L	26569	5712
v <del>?</del> 1	09750	.71459	325 37	42369	1 C91ć	15867	"მგაეი	09362	114_	9د2د2	113,
124 JUN 65		LEASE 2.0 F IREM MUHOGL		STERN UNIVE! - Ĝ1 - ***	RSITY						PNGE
	V27	v 41	V51	V 71	vê1	V91					
v 2 <b>9</b>	1.03355			•							
v41	26394	1.30003									
ve1	15522	63615	1.37639								
√71	13536	. 59831	.55572	1,00000							
V31	- 09564	.27376	.05237	24365	1.00000						
v71	~.22149	09982	.107 35	- 17642	.1139c	1.00000					

CORRELATIONS WHICH CANNOT BE COMPUTED ARE PRINTED AS 99.C.

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117	.30753	5.4.82	.0232
V19	. 2107a	2.253	-1459
16:	. 74597	1.283	_
V21	.36351	3.432	- 2ó 31
V22	.32545		.0748
v23		4 - 5 30	.0333
V24	.93105	1.703	. 204õ
	.97193	.1671	- 5094
V25	<u>.9672á</u>	. 77 35	.3357
V2ć	.94697	1.283	.2681
V27	<b>.</b> 27463	- 61 33	.4415
55 V	<b>.</b> 39173	2.793	.1033
A56	. 97209	. 6o 23	. 4243
741	.99933	. 15 53 E- 01	.9019
Voi	.97123	.1871	
V71	-93551		4 66 94
vai	.30172	. 31 44	• 2994
. 31		5.083	.0257
	. 93464	1.629	. 2174
161 24	SPSS-X RELEASE	2.0 FROM NORTHWES	TERN URIVERSITY
	*** DR IREM NO	JHOGEU PROGRAM	§1 ***

PASE

#### COVARIANCE MATRIX FOR GROUP

117		v17	V19	v23	<b>V21</b>	V22 .	¥23	¥24	V25
10			•				,		
V21									
V22   J.					74 / 23670				
V23									
V24		— · <del>-</del>							
v25    21978028-01     .4395604E-01     .3846154E-01    5494505E-02     0.     .3296703E-01     .2747253E-01     .71428371-0       v25     0.     0.     0.     0.     0.     0.     0.       v27     .5494505E-01     .4395604E-01    7692303E-01     0.    1973022     .5593407E-01    4395604E-01       v28     .7692303E-01     .1533462    1153846     .3846154E-01     0.    7692303E-01     .1153840     .3446154E-01     0.    7692303E-01     .1153840     .3446154E-01     0.     .5494505E-01     .7142857E-01     .3246154E-01     .3246154E-01     0.     .5494505E-01     .7142857E-01     .1153840     .346154E-01     .329703E-01     0.     .5494505E-01     .7142857E-01     .3296703E-01								3433433	
V25									711 7 7 1
V27					•				.71426576-31
1533462		_							
109   -1093901E-01   .2197802E-01   .1153846   .1648352E-01   0.   .5494505E-01   .7142857E-01   .164252E-01   .441505E-01   .2197802E-01   .4295604E-01   0.   .3296703E-01   0.   .4395604E-01   .1098901E-01  3846154E-01   .4945055E-01   0.   .6593407E-01   .329703E-01   0.   .6593407E-01   .329703E-01   0.   .4395604E-01   .3293703E-01   0.   .4395604E-01   .3293703E-01   0.   .4395604E-01   .490604E-01   .490605E-02   .490605E-01   .5494505E-01   .5494505E-01   .5494505E-01   .5494505E-01   .5494505E-01   .5494505E-01   .5494505E-02   .1040352E-01   .5494505E-02   .1040352E-01   .5494505E-02   .1040352E-01   .5494505E-02   .1040352E-01   .5494505E-02   .1040352E-01   .5494505E-02   .1040352E-01   .5494505E-02   .1040352E-01   .5494505E-02   .1040352E-01   .5494505E-02   .1040352E-01   .5494505E-02   .1040352E-01   .5494505E-02   .1040352E-01   .5494505E-02   .1040352E-01   .5494505E-02   .1040352E-01		** *							
141									
voi						-			
171						•			
v81      2197802E-C1      3290703E-01       .3846154E-01      5494505E-02       0.       .3290703E-01      4945055E-01      5494505E-02       0.       .2197802E-01      494505E-02      1648352E-01       0.       .2197802E-01       .5494505E-02      1646352E-01         V26       V27       V28       V29       V41       V61       V71       V61         V26       0.       .2637363									
V26 V27 V28 V29 V41 V61 V71 V61  V26 V27 V28 V29 V41 V61 V71 V61  V27 U2637363  V28 07692308E-01 .2692336  V29 07692308E-01 .3846154E-01 .1813187  V40 02197802E-01 .3846154E-01 .1813187  V41 02197802E-01 .3846154E-01 .2637363  V42 03791209E-01 .153546 .5494505E-02 .1428571 .2472527				- •		: -			
V26 V27 V28 V29 V41 V61 V71 V61  V26 0.  V27 02637363  V23 07692308E-01 .2692336  V29 02197802E-01 .3846154E-01 .1813187  V41 01233791 G5494505E-01 .2637363  O1 G8791209E-01 .1153646 .5494505E-02 .1428571 .2472527					* -				
V26	771	03934076-01	21775022-01	35401345-01	16483322-01		.21778026-01	.34943032-02	10403325-01
v27		¥26	V27	v28	<b>v</b> 29	V41	Va1	V71	Vä1
v27	425	0_		•					
v23			.2637363				-		
v29		— ' <del>=</del> '		-2692376					
41 · 01233791 G54945GSE-01 .2637363 51 G8791209E-01 .1153646 .54945GSE-02 .1428571 .2472527		_ <del>_</del>	- · · · · ·		_1813187				
o1 G					•	. 2637363			
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. 1 0	71	j.	.3296703E-01	•	21 97 80 ZE - 01	1978022	.1648352	.2637363	
01 04375604E-013846154E-01 .1648352E-01 .4395604E-012747253E-01 .3296703E-01 .7144857E-0	. 61					*			.714c857c-u1
	4547	. 32	5474505£~d3	35451545-01					T. 1040376 07

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151 .1313187
124 JUN 60 SPSS-X RELEASE 2.0 FROM NORTHLESTERN UNIVERSITY
\*\*\* DR IREM NUMCOLU PROGRAM 61 \*\*\*

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FAGL

 FDT	v c	AD.	r. >	A-12-

	v 17	V1.9	v20	V21	V22	V23	V24	A52
¥17	.2151813					•		
្នំ។ <del>ន</del>	.2151615	.21 31 31 3	•					
425 .	.2151616	.21 31 31 8	.21a181a					•
¥21	9090909E-01	90 90 90 9E -01	9090909E-01	_ 25 45455				
v 2 2	13131826-01	15181825-61	1318132E-01	.93939L9E-01	-2131312			
<b>423</b>	5454545E-C1	~.545454SE-01	5 45 45 45 5 - 91	.7272727E-01	-5454545E-C1	.1536364		U
v 🗆 4	1151316	. 11 <u>31 21 3</u>	•1151616	90909696-01	18181325-01	.45454552-01	. = 101 = 10	
<b>4</b> 05 €	<b>)</b> .	ð.	Ü.	С.	0.		<b>3.</b>	). <i>.</i>
Vēc	7272727E-01	72727271-01	72727272-01	.6363525E-01	.7272727E-31	.1a1a1a2±-51		9.
V27	.1 31 51 62 E - 01	.1313182E-31	-18181325-01	.93909E+02	.81≎1816E-01	1454545	.1151615	1
٧Ę٥	~.3454545E-G1	- <b>.</b> 5454545E <i>-</i> 61	54545458-91	.7272727E+01	.\$454545E-01	.63636365-01	.4545455E-71	r.
v 2 9	2727273E-01	27 27 27 3E - 01	2727273E-01	_3536364E-01	_27272735-C1	.81818134-01	.7272727E-31	•
441	63a3636E-Q1	63536365-01	- 6363636E-01	.13181625-01	3636364E-C1	9090937E-J2	03020202-71	g.
<b>∀</b> ∈ 1	1 31 a 2 E + C 1	13131322-01	18181826-01	1098969	.18151825-01	4545455=-01	15181325-71	<b>^.</b>
v ? 1	63636365-01	636362-01	- 5353636E-01	. 16131c2E-01	•63¢3536E−21	90939192-32	03036356-71	2∙
2.1	1000364	1635364	1636364	.13131626-01	36363645-31	90909596-02	1635364	ā.
ର୍ଷ	.3635364E-01	.36364E-01	.3636364E-S1	1318162	36363648-01	1090909	.36363645-71	e•
	v 20	V27	v 28	V29	v 41	Va 1	ν <b>7</b> 1	V = 1
v 2 s	.9395969E-01						•	
127	27272735-01	. 21 31 61 3						
vZ ž	.1 31 51 52 E - 01	.4545455E-J1	•1536354		•			
v29	977 C9 39E-32	.72727275-01	.816181aE-01	.90909096-01				
V41	4545455E-01	63536366-01	90909096-02	5454545E-G1	-2727273			
vc 1	27272732-01	18181826-31	4545455E-01	72727278-01	.1636364	.2151613		
71	4545455E-01	- 63 63 63 60 - 31	9090909E-02	5454545E-01	.172727.5	-1635364	.2747473	
v i 1	54545455-31	53 53 53 6E - Ū1	- 1090909	54545458-01	72727278-01	.63636365-01	72727275-01	.2727273
v 9 1	4545455E-D1	- 63636365-01	- 1090929	- 54545455-01	.72727275-01	.1030304	.7272727E-01	7272727 - 11

v 71

v91 .2727273
124 JUN 66 SPSS-X RELEASE 2.0 FROM NORTHWESTERN UNIVERSITY
+++ DR IREM NUMOGLU PROSRAN 61 \*\*\*

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	425	1	751	. 14 . 44 	o <sup>*</sup>
. •	424		171		
	Ve.3		Vol	. 2266607 . 10 70007 . 32333536. . 10333536.	
	V22	.1120000 .4200006-01 .500006-02 .500006-02 .4500006-01 .4500006-01 .4500000-01 .1333335-01 .1566675-01 .1666675-01	171	.2566657 .1450500 .176333 .566667E-01	
80	v21	. 10 6609 7 . 53 353 53 55 -01 . 66 650 0 75 -01 - 83 353 35 -02 - 83 33 33 5 -01 - 83 33 35 -01 - 83 53 53 5 -01 - 83 53 53 5 -01 - 83 53 53 5 -01 - 83 53 53 5 -01 - 83 53 53 5 -01 - 83 53 53 5 -01	V29	.14 GOGGC 51 G6667E-01 33 CGOGGC-01 34 3333E-01 35 G667E-05	SITY
EGREES OF FREEDOM	v23	416667 = -01 .833333 = -02 .738033 = -02 .758066 = 01 .758066 = 01 .259060 = 01 .259060 = 01 .2596667 = 01 .2596667 = 01 .25966667 = 01 .25966667 = 01 .259333 = 01 .25966667 = 01	v28	.650500 .1656667E-71 .366667E-07 .350600E-91	HESTERN UMIVERSITY Am 31 ***
54.5	V1.5	.2566607 .6056607 .13333556-01 .1333356-01 .01666076-01 .01666076-01 .2333386-01 .2333386-01 .45333386-01 .4633586-01 .2070006-01 .2070006-01	427	26.33.53.50.40. 25.33.53.50.40. 25.33.53.50.40. 36.60.60.60. 36.60.60.60. 25.33.53.50.40. 25.50.60.70.40.	71 \$2555607 \$P\$S = X RELEASE 2.0 FR04 NORT
COVARIANCE MATRIX WITH	112	.2509000 .75000000 .75000005-01 .2533358-01 .2500000-01 .25000000-01 .2500000-01 .2500000-01 .3500000-01 .3500000-01 .3500000-01 .3500000-01	v 25	.40030005-61 .1500005-01 .1500005-01 .555007E-02 -135333E-01 -2156067E-01 .5100607E-01	v71 .225567 SPSS-X RELEAS: *** DR IREM
TOTAL COVARI	i.	2222 2222 2222 2222 2222 2222 2223 2223 2223 223 2233 2233 2233 2233 2233 2233 2233 2233 2233 2233 2233 2233 223 2233 2233 2233 2233 2233 2233 2233 2233 2233 2233 2233 2233 223 2233 2233 2233 2233 2233 2233 2233 2233 2233 2233 2233 2233 223 2233 2233 2233 2233 2233 2233 2233 2233 2233 2233 2233 2233 223 2233 2233 2233 2233 2233 2233 2233 2233 2233 2233 2233 2233 223 2233 2233 2233 2233 2233 2233 2233 2233 2233 2233 2233 2233 223 2233 2233 2233 2233 2233 2233 2233 2233 2233 2233 2233 2233 223 2233 2233 2233 2233 2233 2233 2233 2233 2233 2233 2233 2233 223		24444 24444 24444 24444 24444 24444 24444 24444 24444 24444 2	791 124 JUN 55

```
EISCRITINANT ANALYSIS
ON GROUPS DEFINED BY CODE
ANALYSIS NUMBER
DIRECT METHOD: ALL VARIABLES PASSING THE TOLERANCE TEST ARE ENTERED.
    CAT LE DISSPIMINANT FUNCTIONS
    MAXIMUM NUMBER OF FUNCTIONS.......
    MINIMUR CUMULATIVE PERCENT OF VARIANCE... 100,00
    MAKINUM SIGNIFICANCE OF WILKS! LAMBDA.... 1.0000
PRIOR PROBABILITY FOR EACH GROUP IS .50000
CHASSIFICATION FUNCTION SOEFFICIENTS
(FISHER'S LINEAR DISCRIMINANT FUNCTIONS)
2003
V17
            143.1244
                          103.5002
V1.7
           ~1 23.5386
                         -91 -94055
120
           57.59338
                        54 . £003.32
            73.01578
                          52.61239
V∠1
V 2
           -133.0414
                         -39.69070
                         -2. 94 92 23
V23
           -5.703065
                         -3.342335
V-4
           -16.03635
V 25
           135.0124
                          162.5039
                          143.0330
 Vie
            137.3271
V27
                          54.47118
            74,74152
 V23
            57.37316
                          33.34361
                         -1.349561
           -11.69151
                         -5.503431
            -17.45371
                         -51.86512
            -61,52751
 771
            79,20515
                          73.53933
 V=1
            3.427937
                         -9.52943G
                          73.13677
```

-1c 3.3352 124 JUN 65 SPOS-X RELEASE 2.0 FROM NORTHWESTERN UNIVERSITY

\*\*\* OR IREM NUMCICU PROGRAM \$1 \*\*\*

v91

116.9530

(CONSTANT) -237.7429

#### STANDARDIZED CANONICAL DISCRIMINANT FUNCTION COEFFICIENTS

		FUNC	1							
V17		2.56	544							
V19		-2.70	852							
V20		2.23	438							
V21		1.37								
V22		54	_							
v23		- 30								
V_4		-1.09								
V 25			285							
V±0		21								
V_7		1.73								
Vie		2.35								
V_ 4		53								
y - 1		7								
Vo1	~	31								
V71	•		1301							
Vo1		1.24								
V 21		2.31								
124 JUN :	5 ć	SP 35-	-x R	ELEAS	2.0	FROM	HT9CK	wes te a	N UNIVE	RSITY
		***	DR		ผบฯด		PROGRA		***	

າດລີ≙ 1

#### STRUCTURE MATRIX:

POSITED WITHIN-GROUPS CORRELATIONS GETWEEN CANDMICAL DISCRIMINANT FUNCTIONS AND DISCRIMINATING VARIABLES WARRANGED ARE ORDERED BY THE FUNCTION WITH LARGEST CORRELATION AND THE MAGNITUDE OF THAT CORRELATION.

	FUNC 1
Vol v17 v20 v21 v26 v19 v26 v25 v25 v25 v25	.16655 .16350 .15347 .15031 .11669 .10482 .09115 .03856 .07925 .07925
V27 V_7 V71 V24 V31 V41	.95674 .05469 93916 .03021 93021

344

#### UNSTANDARDIZED CANONICAL DISCRIMINART FUNCTION COEFFICIENTS

```
FUNC 1
V17
             5 - 485935
V19
            -5-434327
V & .
            4 - 4 35 127
V21
             3.536118
V22
            -1.756222
Y 23
            -. 6514619
¥24
            -2.252344
V25
            4.194519
C5V
            -1.072635
V27
             3.513162
V25
             4 -930636
V 29
            -1.588445
V41
            -1.539073
Va1
            -1 -074459
V71
             .9319615
V 31
             3.112623
¥91
             4.465323
(CONSTANT), -12,20207
TIERBYING ARTERUHTRON FOR C.S ERABER X-RRY OF BUL 124
             *** DR IREM NUHOGLU PROGRAM 61 ***
```

PAGE 1

#### CANOMICAL DISCRIMINANT FUNCTIONS EVALUATED AT GROUP MEANS (GROUP CENTROIDS)

GROUP FUNC 1 1 2.53874 2 -3.23112

TEST OF EQUALITY OF GROUP COVARIANCE MATRICES USING BOX'S M

THE RANKS AND NATUPAL LOGARITHMS OF DETERMINANTS PRINTED ARE THOSE OF THE GROUP COVARIANCE MATRICES.

GROUP LABEL

RANK LOS DETERMINANT

1 < 14 (TOO FEW CASES TO BE NON-SINGULAR)
2 < 11 (TOO FEW CASES TO BE NON-SINGULAR)
POOLED WITHIN-GROUPS
CG JARIANCE MATRIX 17 -43.129212

NO TEST CAN BE PERFORMED WITHOUT AT LEAST IND MON-SINGULAR GROUP COVARIANCE MATRICES.

124 JUN 86 SPSS-X RELEASE 2.0 FROM NORTHWESTERN UNIVERSITY

\*\*\* DR IREM NUMBELU PROGRAM \$1 \*\*\*

FASE 1

SASE SEGRET	*IS VAL	e =:	ACTUAL			SHEST	
220401	Inc	SEL	G C C U P	GROUP #(0/G) P(G/5)	GR OUP	5(G/D)	DISCRIMINANT SCORES
1			1	1 .4524 1.0000	2	. 9000	1.7574
2			1	1 .5511 1.0000	ž		2.3516
3			1	1 .7759 1.0000		.0000	
4			1	1 .5572 1.3000	2		2.8235
5			<u>,</u>	1 .7759 1.0030		.0000	3.1250
Ó			· i		- 4	10000	2.8235
7				1 .3830 1.0000	2	.0006	3.402G
			4	1 .4649 1.0000	2	.0000	1.8379
á			1	1 -4501 1.0000	2	_0006	3.2840
ر 1				1 .9956 1.0000	2	.0002	2.5442
11			1	1 .6247 1.0000	2	. 0000	2.0490
		٦	1	1 .6434 1.0600	2	. 00 00	3.0017
12			1	1 .4053 1.0000	2	.0000	1.7073
13			1	1 .0223 .9694	2	-0306	.2527
14			1	1 .0410 1.3096	2	.0003	4.5218
15				2 .8499 1.3CCO	1	-0000	
15			2	2 .1324 1.0000	1	. 50 00	-4.7357
17			2	2 .7276 1.0000	1	.0000	-3.5794
1 5			2	2 .3915 1.0000	•	.2000	
19		•	2 2	2 .7171 1.0000	•	- COCC	
21			ñ	2 .2094 .9999			
25			- -	2 _7331 1_0600	- 1	.0001	
23			5			. 6350	-2.8901
2.4			5 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	2 _4355 1_0000 2 _2004 _9000	1	2000	-2.4513
25			<u>.</u>		1	- 0001	
25				2 .4582 1.0600	1	.2030	-3.9729
. 3			<u>-</u>	2 -1796 1-0020	1	- 6000	-4.5731

CIOUS PI CESU SUCENTS

		<u>*</u>
2130F	ESOJP	LABEL

124 JUN 65 SPSS-X RELEASE 2.0 FROM NORTHWESTERN UNIVERSITY \*\*\* DR TREM NUHO SLU PROGRAM \$1 \*\*\*

PAGE 1

#### ALL-GROUPS STACKED HISTOGRAM

#### CLASSIFICATION RESULTS -

ACT U	A L GROUP	NO. OF CASES	PREDICTED 1	GROUP MEMBERSHIP 2
SROUP	1	14	14 109.3P	0 •0•0
GROUP	2	11 i	0 0. 0P	11 100.0P

245c 1

#### CLASSIFICATION RESULTS -

ACTU	AL GROUP	NG. OF CASES	785010389 1	SRCUP MEMBERSHIP
uk DdP	1	14	14 167 <b>.</b> 36	5 6,62
GROUP	2	11	0 0.9e	11 100.6P

PERCENT F "GROUPED" CASES CORRECTLY CLASSIFIED: 150.07P

CLASSIFICATION PROCESSING SUMMARY

Bo CASES WERE PROCESSED.

) CASES WERE EXCLUDED FOR MISSING OR OUT-OF-RANGE GROUP CODES.

1 CASES HAD AT LEAST ONE MISSING DISCRIMINATING VARIABLE.

25 CASES WERE USED FOR PRINTED CUTPUT.

124 JUN 66 SPSS-X RELEASE 2.0 FROM NORTHWESTORN UNIVERSITY

\*\*\* DR IREM NUHOGEU PROGRAM \$1 \*\*\*

PRECEDING TASK REQUIRED

3.59 SECONDS OFU TIME? 37 SECONDS ELAPSED.

\* 11 0 FINISH

11 COMMAND LINES READ.

J E ₹#ORS DETECTED.

J #RHINGS ISSUED.

5 SECONDS CAN TIME.

53 SECONDS ELAPSED TIME.

END OF JOS.

11.57.22.0CLP, 887 PO3 , 0.783KLWS.

DISCRIMINANT ANALYSIS
SECOND ANALYSIS

		ŗ	r 1:	1'	r	T.	Ţ	1.	r t	Ť	7	C T:	r T	£		į.
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		re tr	ir ir	er fe',	2	n.	ır. İr	ie Gr	11. 17. 18.	4 86		er Gr	0°	i c		۲.
10 10 10 10 10 10 10 10 10 10 10 10 10 1				8	33	ננ	S	::			ບ	8	IJ	3		2
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FAMILY = U		77 77 77 77 71 71 71 71 71 71 71 71 71 7		77	⊫i i-i	11	. 1	77	::	H	II	::	• •	⊬1 <b>F</b> 4	•	-1
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	FAMILY = UNIST LOS DESIGNATE = AVOID SERVICE CLAS	JJ-4 = AJOS FAMILY = UNIST JOS DRIGIG = CARTILL JST = AROND SERVICE CLASS = CARTILL JST = AROND SERVICE CLASS = CARTILL DRIVE = AROND SERVICE =	JJ4 = AJGE FAMILY = UNIST JOS DRIGHT = 25 DRIGHT = 25 DRIGHT	JJ-4 = AJS. FARILY = UNIST JOS DRISIG = INTERCTIVÉ.  2-27IV-6 LSS = INTERCTIVE.  2-27IV-6 LSS = INTERCTIVE.  2-27IV-6 LSS = INTERCTIVE.  2-27IV-6 LSS = INTERCTIVE.  3-3010-3010-3010-3010-3010-3010-3010-3	JJ-4 = AJS. FARILY = UNIST JOS DRISIG = INTERACTIVÉ.  2-27IV. JSV = FRVP	JUN = AJOS. FANILY = UNIST JOS DRIGH = INTERACTIVÉ.  2-67710, JSU = FORP JSE2 hAND = AYDING SERVICE C.855 = INTERACTIVÉ.  2-44-240, JU	JUN = AJOS. FANILY = UNIST JOS DRIGH = INTERACTIVÉ.  2-ETILE JS. = FERP JSE2 NAME = AYDINJ SERVICE C.855 = INTERACTIVÉ.  2-ETILE JS. = FERP JSE2 NAME = AYDINJ SERVICE C.855 = INTERACTIVÉ.  4 ARABARA	JUN = AJOS. FANILY = UNIST JOS DRIGH = INTERCTIVÊ.  2-6717-6 JS = FENP JSE2 hAME = APDINJ SERVICE C.835 = INTERCTIVE.  4-4446-6 JJ JJ JOSODO-D- IIIIIII AAAAAAAAAA GECCCCCCC GROAD-ROY? HA AA AA CC CCCCCCCCC GROAD-ROY? HA AA AA CC CCCCCCCCCC GROAD-ROY? HA AA AA CC CCCCCCCCCCCC ROY AA HA CC CCCCCCCCCCCCCCCCCCCCCCCCCCCCC	Just	Just	Jun	July	1344	11-4	1314	114  = #191.   FANILY = UNIST   103 021514 = INTERACTIVE.

,我们是一个人,我们是一个人,我们是一个人,我们是一个人,我们是一个人,我们是一个人,我们是一个人,我们是一个人,我们是一个人,我们是一个人,我们是一个人,我们是一个人, 我们是一个人,我们是一个人 中,我们是我们的是我的现在,我们的我们的,我们是我们的,我们是我们的,我们是我们的,我们的我们的,我们的我们的,我们就是这一个,我们是我们的,我们们,我们们们的 

V21 7 Z Z 723 V24 12.5 10 13 V25 11 11 V27 12 12 723 13 13 V29 14 V41 15 15 75.1 16 15 771 17 17 V51 12 13 771 19 17

124 JUN 36 SPSS-K RELEASE 2.3 FROM NORTHWESTERN UNIVERSITY

END OF DATALIST TABLE.

V2:3

PACE

4 SECONOS ELAPSED. 6900-- PELGAGG 2-B FROM NORTHREBITAN DAINERSITY \*\*\* OR 1978 NORTH PROGRAM 52 \*\*\* 123 SECONDS CPU TIMER PARCECIANT TASK PROJECTS 124 10% 30

J-1 00111011111

32142 WDP95 SF ABFACE AVAILABLE. 5030 ADR05 APE UCID TO SATISFY MA(IMUM WD346SAGE REDJESTS.

36.36

# ON GROUPS DEFINED BY CODE

25 (BYVEIGHTED) CRSES WERE PROCESSED.

1 OF THISSE WERE EXCLUDED FROM THE ANALYSIS.

1 HAD MISSING OF OUT-OF-RANGE GROUP CODES.

1 HAD AT LEAST DIRE MISSING DISCRIMINATING VARIABLE.

THE AVAILABLE OF THE MISSING DISCRIMINATION VARIABLE.

25 (GRADITATED) CASES WILL BE USED IN THE AVALYSIS.

#### NUMBER OF CASES BY CROSS

C 3 9	Ξ		DF C4SES EIGHTED	_43 EL
	1 2	13 12	15.3 12.0	
	TOTAL	. 35	25.9	

#### SREAP TEAMS

26.63	¥ 35	V1 9	155	V21	v22	V23	124	V è S
1 2	75711 .33333	.34513 3.30303	.53546 .25039	.76923 .53333	.923J8 .33333	.23377 .41567	.334a2 .25333	_92315 1_00000
TOTAL	.55100	.44333	.40500	.50000	.93900	.32200	.32000	.96000
CODE	J25	<b>J</b> 27	√23	V29	v41	V61	√71	V 2 1
1 2	.923 <b>33</b> 1.00000	.46154 .25000	.46154 .25839	.15385 .16567	-53846 -58333	.59231 .66557	.46154 .50000	-59231 -53333
	.95039 SPSS-X RELEASE 2 *** DR TPEN NO			-16000	_55000	.68333	.43030	.7433U EBA9

#### -------AVALYSIS

#### ON SROUPS DEFINED BY 1005

25 (MYRELURTEL) CRSES WERE PROCESSED.

1 OF THOSE WERE EXCLUDED FROM THE RVALYSIS.

1 HAD MISSING OR OUT-OF-RANGE GROUP CODES.

1 HAD AT LEAST ORE MISSING DISCRIMINATING VARIABLE.

25 CONFESTATED CASES FILL BE USED IN THE ANALYSIS.

#### NUMBER OF CASES BY SROUP

C3 DE	eseter Cathelaru		LABEL
1 2	12 12	10.0 10.0	
TOTAL	33	25.9	

#### GROUP MEANS

CDDE	V 35	V1 9	123	v21	422	v23	124	Vas
1 2.	.75723 .33333	.34515 2.39393	.53545 .25000	.76923 .53333	.92338 .33333	.23577 .41567	.33452 .25000	.9237s 1.0030u
TGTAL	.55700	.44303	.42230	.50000	. 53000	-32333	- 32000	.7600u
2603	J25	<b>/27</b>	√23	V29	v41	V61	¥71	V31
1 2	.92308 1.00000	.46154 .25090	.46154 .25039	.15385 .16567	.53846 .59333	-29231 -66237	.46154 .50000	.69231 .53333
70T AL 124 JUN 36	.95000 SPSS-x RELEASE S			-16300 r	.55000	.68333	-43000	.7500J PAGE

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. 65 330	T 1 4 c

500	<u>12</u>	* <b>1</b> * .	677	421	422	827	414	571
r 01	55554 45754	.37555	.51057	.43653	. 35925	. 43855 151493	. 53557	0:000.0
1018	25956	.53 <b>5</b> 52	£55433	46325	.33155	L1c75.	.47613	UC ( ; > *
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का है।	. 27.735 5. 30.050	Keep of the second seco	. 51837	.36925	.51527	4.6333	51337	.45J35 .33925
TOTAL	.23333	Ce 62 7°	66687	.37417	. 53652	.47513	066.05	4.35.39
3400	**				·			
e (a	.45936							
TOTAL	47010							

SPOJE STANDARD DEVIATIONS

POOLED WITHIN-GROUPS COVARIANCE MATRIX WITH 23

v91

.2363434

23 DEGREES OF FREEDOM

	/35	¥19	V23	V21	<b>√</b> 22	v23	124	V25
V05 V17 V2) V21 V22 V23 V24 V25 V25 V27	.216276520040878-01 .26755358-01 .85841678-01 .62430388-01 .53771308-01 .50687538-7210038-40-01 .35444628-01 116722418-01 SPSS-A PELEAS	.73573681+31 .33444826-32 +.2396689E-31 658743E-32 2341137E-31 .3344452E-31 .0578730E-31 6588963E-32 3344482E-22 3344482E-32		.1727752 .6243032E-01 .6633222E-01 1505037E-01 1003344E-01 .334442E-01 5015722E-02	.1125775 .4626533E-01 5015722E-02 3344462E-02 .4013376E-01 .4150602E-01	.2271459 .25917735-01 .10033445-01 .10033445-01 27591976-01	_2316354 _15722415-01 26755355-01 _54445155-01	_40133755-61 33444625-02 23411372-01 PASE
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# 23 # 29 # 41 # 61 # 71 # 61 # 91	.692 33 57 5-91 .3 45 57 54 5-91 .1 25 57 13 5-91 -125 57 13 5-91 -267 53 30 5-91 .1 1926 5 .5 15 15 30 5-91	.40133782-01 .13377935-21 +.40133782-01 20759855-01 40822745-01 20759856-01 .10722415-01	35123435-01 .51572915-01 22575255-31 15759305-01 31772566-01 15050176-91 50587635-02	21 +3 75 JE - 21 .3455 75 4E - 21 ~. 747 5 J3 1E - 32 25 64 1 J3 E - 21 .15 7 Z L4 1E - 31 .32 J 27 79 E - 21 67 11 7 29 E - 31	.41895025-01 .21131725-01 12323515-01 .11145275-02 .20365695-01 .15597585-01 .11143275-02	.1586629E-01 .7413601E-01 16661093E-01 6131596E-01 3846154E-01 .3266749E-01 1783724E+01	.3444515E-01 .7525534E-01 -5270703E-01 .2341127E-01 7857534E-01 5523425E+01 .2341137E-01	
	√25	127	V23	V29"	<b>∀</b> 41	V51 .	471 -	Va1
v25 v27 v23 v27 v41 vol v71 v61 v71	.4013378E-31 .2026659C-31 .2030655E-35 .66695E-36 2036569C-31 133773E-31 .3019338E-31	.2382943 .64381275-31 .29083512-31 .44314385-31 .35787302-31 11709598-31 23428398-31	.2322943 .6856137E-01 .6351294E-03 .3673930E-01 1170569E-01 2342509E-01 5316722E-01	.1463424 5435 v12E-31 3121516E-31 4313376E-31 2227654E-32 3121516E-31	.2672793 .1516165 .1856187 .5741368E-31	.23 53 43 4 .1572 24 1 .4457 3 3 7 2 - 3 2 .1575 2 3 6 5 - 3 1	.2729335 .36739355-01 32167225-31	.1925651 .47937572-01
	v 91							

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¥ 03	1.00000								•	•	
V17	15937	1.00000									
v23	.11735	.32526	1.00000								
V21	.44474	17797	13954	1.60000							
£23	.4 30 06	97349	.01021	. 44757	1.00000						
¥23	.3 27 35	18139	323.92	. 33481	.25729	1.00000					:
12:	.32737	.25620	.23829	97523	33107	.11301	1.30000				
V25	13757	.67733	.23939	12043	34975	. 13539	.17345	1.00003			
¥25	-35375	12339	- 2 35 23	. 40151	59702	13539	- 27752	2.333	1.00000		
V27	.37365	02526	17575	62472	.25522	11860	35747	23939	.20523	1.03933	
V 23	.26513	.33337	36147	.433à3	.25522	- 05328	.35947	.20520	.20525	.27313	1.39303
423	-19445	.12905	.33167	.21755	15518	.43734	40715	. 33737	.33737	.13446	.35752
¥41	-35100	23419	33745	04439	37393	27034	25204	19375	19375	.17559	.39331
V 61	11341	20239	15302	12656	.33683	25463	.1030a	13736	13735	. 15532	.15502
v 71	11354	33155	1 25 05	.07729	.11493	15535	31377	22453	22453	04607	04607
V61	.5:400	22450	37323	. 17713	.10591	. 15713	49352	1520ó	.34213	13251	13261
v91	.27123	.12631	.32519	34203	.3 75 83	07678	.13305	13750	13735	21137	21139
124 199 36		LEASE 2.0 F		STERN JHIVE	RSITY						PAGE
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	° 959	v41	V51	v71	v31	. v91
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v&1	31329	.2523?	.32339	. 15975	1.33333	
v 91	15872	Jà:71	.73717	17325	.22453	1.03030

CORRELATIONS WHICH CANNOT BE COMPUTED ARE DRIVTED AS 99.0.

CITARAT TAIFAVIRU DE CONTRIBERON CUMBER 1 LINE

VARIABLE WILKS* LANDDA F SIGNIFICANCE	
v)S _30753 5_462 .0282	
V35 .30753 5.462 .0232	
*v19 _27473	
2.177 .1535	
.27 .7735 <i>7</i> .1434 .7335	
v22 _ 23.096 _ 44.635107	
v23 _95035 _9493 _3400	
V24 .97921 .4382 .4917	
V25 .96154 .9200 .3475	
V26 .96154 .9200 .3475	
v27 .95152 1.172 .2703	
V26 .95152 1.172 .2903	
v29 .99969 .7323E-32 .9339	
v:1 .99796 _4701E-01 .3303	
vs1	
V71 .99352 .3407E-01 .3552	
v31 _97278 .5435 _4307	
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	V 55	V1.3	V23	V21	¥22	V23	721	425
4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	1923377 -115254 102974; 102974; 5742255-01 5749255-01 -10233775-01 -1152545; 15546-01 -1572555-01 -157255-01 -157256-01 -157256-01 -173956-01	.141925 6	-1155%6 -155%16 -155%16 -155%15 -1059744 -457179 -10255717 -1025541 -1025541 -1025541 -1025541 -1025541 -1025541 -1025541 -1025541 -1025541	. 1923.077 . 4410.2566	.769230EE-01 .19230775-01 .51723255-01 .5410256E-02 .7692308E-01 .3846154E-01 .3846154E-01 .3846154E-01 .3846154E-01 .785051E-01			. 7992338E-U3 6413259E-52 3448779E-53 1282955-E-01 3840-54E-U1 2561138E-U1 2564138E-U1
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COVERIANCE MATRIX FOR GROUP

COVERIANCE	: MATRIX FOR GRO:	JP 2.						
	<b>√</b> 35	v19	V23	y21	<b>√</b> 22	A53	¥24	v25
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CARD MICKL DISCRIPTINGNT FUNCTIONS

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# CANDWICAL DISCRIMENTANT FUNCTIONS

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PERCENT OF CUMPLATIVE CARACT PERCENT	18.51775 160.30	1
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POGLED LITHIN-GROUPS CORRELATIONS SETACEN CANDULCAL DISCRIMINANT FUNCTIONS AND DISCRIMINATING VARIABLES VARIABLES ARE DRICKED BY THE FUNCTION AITH LARGEST CORRELATION AND THE MAGNITURE OF THAT CORRELATION.

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TEST OF ENUALITY OF URDUP COUPPLANCE HATHIELD USING HOAR'S R

THE NAMES AND NATURAL EDSARITAMS OF DETERMINANTS PROVIDED ARE THOSE OF THE GROUP COMPRISHED ARETHOSE.

LOS SETERALVANT	(TOO FEW CADES TO BE MON-SINGULAR) (TOO FEW CASES TO BE YON-SINGULAR)	-43,142115	LCAST TID VON-SIVEILAR GROIP	TAMESTERN UNIVERSETY
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RISTOGRAM FOR DROUP

SPOSER RELCASE 2.0 FROM NORTHAEDTERN DAIVERSITY \*\*\* DR IREN NAHOGLU PROGPAN 52 \*\*\*

124 11114 35

SYMBOLS USED IN PLOTS

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**GROUP** 

5 V 33.01. 1 ---- -- CANDAIDAL DISCRIMINANT FUNCTION 1

THE CANOLICAL DISCPINISHARY FUNCTION

HISTOGRAM FOR SROUP

EASE 2.3 FROM NORTHWESTERN UNIVERSITY OF MUHDGLU PROGRAM & 2 \*\*\*

02/14010/

CONTROL TO THE STATE OF THE STA

CLASSIFICATION RESULTS -

10104	E GROJE	10. 0F CASES	PREDICTED 1	SROUP MEMBERSHIP		
91045	1	13	13 130, 3°	3 3+36		
G#015	2	12	3 9. 39	12 179.38	•	

PERCENT OF "GROUPED" CASES CORRECTLY CLASSIFIED: 100.000

CLASSIFICATION PROCESSING SURVARY

26 CASES WERE PROCESSED.

6 CASES WERE EXCLUDED FOR MISSING OR JUIT-OF-RANGE GROUP CODES.

1 CASES HAD MY LEAST ONE MISSING DISCRIMINATING VARIABLE.

25 CASES WERE USED FOR PRINTED DUTPUT.

124 JUN 35 SPSS-X PILICASE 2.0 FROM MORTHWESTERN UNIVERSITY

\*\*\* OR IREM MUNDELU PROSCAM 32 \*\*\*

PRECEDING TASK REGULARD 3.57 SECONDS EPU TIMES 37 SECONDS ELAPSED.

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PAGE 1

DISCRIMINANT ANALYSIS
THIRD ANALYSIS

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124 JUN 86 SPSS-X RELEASE 246 FROM NORTHWESTERN UNIVERSITY BOGAZICI UNIV COMP CENTER CYBER 170/815 NOS 2.1
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SPSS INC LICENSE NUMBER: 19223

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VEW FEATURES IN SPSS-X GELEASE 2

FOR MORE DETAILS, USE THE COMMAND: INFO OVERVIEW FACILITIES.

PLOT - SCATTER PLOTS, OVERLAY PLOTS, CONTOUR PLOTS ON THE PRINTER.

HILOGLINEAR - FAST LOGLINEAR ANALYSIS FOR HIERARCHICAL MODELS.

CLUSTER - HIERARCHICAL CLUSTER ANALYSIS.

USTER - FAST CLUSTER ANALYSIS FOR A FIXED NUMBER OF CLUSTERS.

EXPORT - PORTABLE SYSTEM FILES FOR TRANSFER TO OTHER KILDS OF COMPUTERS.

FROBIT - DICHOTOMOUS PROBIT AND LOGIST-IC REGRESSION ANALYSIS.

SET WIDTH - WIDTH CONTROL FOR PRINTED OUTPUT.

XSAVE - ALLOWS NEW FLEXIBILITY IN SAVING SYSTEM FILES.
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END SUBCOMMAND - WITH DATA LIST, YOU CAN DETECT END OF FILE.

THE ABOVE DATA LIST STATEMENT WILL READ I RECORDS FROM FILE INLINE .

<b>SJEPIPAV</b>	PEC	START	END	FORMAT	RIDIH	386	
CODE	1	1	2	£	,	6	
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V2.5	1	11	11	F	1	9	
V27	1	12	12	F	1	3	
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BESIN DATA
124 JIN 55 SPSS-X RELEASE 2.0 FROM MORTHWESTERN UNIVERSITY
                                                                                                                    PAGE
            *** OR IREM NUHOGLU PROGRAM G3 ***
PRECEDING TASK REQUIPED 124 SECONDS CPU TIMES
                                                  5 SECONDS FLAPSED.
                 DISCRIMINANT GROUPS = CODE(1,2)/VARIABLES = V05, V17,
    5 J
                                    V20 T5 V29, V41, V61, V71, V81, V91/
    9 }
                                     ANALYSIS=V05,V17,V20 TO V29,V41,Vo1,
   10 3
                                     V71, V81, V91/ WETHOD =D IRECT/
   11 7
                 STATISTICS ALL
    S2120 WORDS OF WORKSPACE AVAILABLE.
      5000 WORDS ARE USED TO SATISFY MAXIMUM WORKSPACE REQUESTS.
 THIS DISCRIMINANT AMALYCES REQUIRES 1350 WORDS OF NORKSPACE.
124 JUN 55 SPSS-X RELEASE 2.0 FROM NORTHWESTERN UNIVERSITY
                                                                                                                  PAGE
*** OR IREM WHUSLU PROSRAM $3 ***
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### SISCRIMINANT ANALYSIS

### ,3% GROUPS DEFINED BY CODE

25 (JOWEIGHTED) CASES WERE PROCESSED.

1 OF THESE WERE EXCLUDED FROM THE AMALYSIS.

2 HAD MISSING OR OUT-OF-RANGE GROUP CODES.

1 HAD AT LEAST ONE MISSING DISCRIMINATING VARIABLE.

25 (JOWEIGHTED) CASES WILL BE USED IN THE ANALYSIS.

### NUMBER OF CASES BY GROUP

LABEL	CASES WEIGHTED	REEKUK DETHELEKKU	3<03
	11.0	11	1
	14.9	14	2
	25.0	25	T OT 4L

### GROUP MEANS

Ecop	v :05	V17	VZG	721	v22	V23	¥24	V25
1 2	.72727 .42ā57	1.00005 .14236	.54545 .23571	.72727 .85714	.90909 .85 <b>7</b> 14	.13182 .4257	.45455 .21429	1.u0unu .y2o57
TOTAL	.56001	•5 20 9G	.43300	-ā000ò	.62000	.32600	.32000	•96686
2007	v 26	v27	٧2٥	VZ 9	V41	V51	v71	V.1
1 2	.90909 1.30003	.454 <b>5</b> 5 .235 <b>7</b> 1	.54545 .21429	.18182 .14236	.45455 .64286	.03030 .71429	.3e3o4 .57143	.u3o3u .u3714
TOTAL 124 JUN 85	.96000 SPSS=X RELEASE 2 *** DR IREM NUHO			.16000	.56000	-68000	.4 <b>o</b> 0ú0	.76uAu PAGE

CODE	v 91							
1 2	.72727 .64285				· .		·	
TOT AL	3007							
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GROUP STANDAR	2NCITAIVED C							
CODE	<b>v</b> 05	V17	v 25	V21	v22	V23	v24	V <b>∠</b> 5
1 2	.46713 .51355	6.00006 .36314	.52223 .45851	.4671J .36314	.30151 .36314	.40452 .51355	.52223 .42552	₩₩₩₩₩₩₩₩₩₩₩₩ ₩₩₩₩₩₩₩₩₩
· TOTAL	.50662	.50990	.50000	.40825	.331eś	₌47å1û	.47610	<u>. د ژ</u> ړمی
CODE	v25	. V27	¥28	V29	V41	Vo1	v71	Vol
1 2	.30151 9.90090	.5 2223 .46831	.52223 .42582	.40452 .36314	.52223 .49725	.50452 .46381	.5L452 .51355	+3745£ +36314
TOT AL	.23000	-4399€	_46990	-37417	.50662	-4761C	.56990	•435°9
2695	v 91							
1 2	.46717 .49725		·		•			
TOT AL	.47613	•						

### POOLED WITHIN-GROUPS COVARIANCE MATRIX WITH

### 23 DEGREES OF FREEDOM

	v05	v17	v 20	V2 1	v 22	V23	V24	¥25
V05 V17 V20 V21 V22 V23 V24 V25 V26 V27 124 JJN 86		.7453416E-01 .1863354E-01 .1242236E-01 .1242236E-01 .6211160E-021863354E-013726703E-01 01663354E-01 E Z.O FROM NORT		.1693958 .62676452-01 .6393250E-01 9034444E-02 6211180E-02 .3162055E-01 2323264E-02 \$ITY	.1140599 .4517222E-01 5041675E-02 0211130E-02 .3952569E-01 .44007575E-01	_2232146 _3500647E-U1 _1863354E-U1 _7905138E-U2 2710333E-U1	.2210c15 .9316770E-02 2371542E-01 .6150999E-01	.40372676-61 n. 31955986-61 PAGE
	v OS	V17	v 20	ý21	v22	v ≥ 3	<b>1</b> 24	V25
<b>v</b> 26	.5372383E-D1	18633545-01	9260305E-01	.29779792-01	.423469aE-01	.2716333E-01	.7036392F-01	2س-۲۳۰۴ د ۹
v29	.29926o0E=01	1242235E-01	-19250335E-01	.36137786-01	.203275GE-01	.77357438-01	.72275555-71	.641115":-5?
V41	.2 20 21 45E-01	.31735905-01	12937015-01	1524562£-U1	1129305E-01	7679277E-01		12547y5E-U1
Vo1	1637493E-01	.243447ZE-01	29361945-01	28797298-01	.23232648-02	67753336-01	.29361948-01	14422366-61
v71	14650975-01	.372a703E-01	20327506-01	.10163756-01	.2252146E-01	50254095-01	05029048-01	10653546-61
v 61	-1232719	.12422362-01	107264GE-01	.2710333E-01	.1524562E-01	.25409372-01	70220125-71	54111272-47
¥91	.5759458E-01	12422365-01	.28232645-02	55 5290 75-01	.5646527E-03	1355157£-u1	.18915878-01	1552795e-u1
•	V 26	V27	v23	v29	v41	Vo1 .	¥71	V o 1
vD÷	.3952569£-01							
	.1976235E-01	. 24 28 007						
5	.2371542E-01	-61 54 71 SE-G1	<b>.</b> 2219615			•		
	.79051386-02	.22536115-01	.6437641E-01	.1456364		•		
v41	2371542E-01	.5025459E-61	.149633GE-01	51945655-01	-25c3286			
<b>∀</b> 61	1531623E-01	.41784308-01	.4517222E-01	33491255-01	.1473744	.2348955		
¥71	27657982-91	45172226-02	_45172225 <del>-</del> 02	37831736-01	.175607u	_152o2ú5	.2597493	
v51	.276o793E-01	25538635-01	16939585-01	.5646527E-03	.4799546E-01	11293555-02	-25974D3E-01	.1552001
<b>₹</b> 71	11357712-61	52512708-01	5 51 32 75 6~01	32125212-01	13351216-01	.2039215E-01	4573c37E-01	.51948656-61

V 91

v91 .2346132

POOLED WITHIN-SROUPS CORRELATION MATRIX

	va s	v 17	V20	v21	V2 2	v23	V24	¥25	V26	v 27	٧ <b>٤</b> 3
V05	1.00000	•			•						
v17	.3 48 51	1.96863			•						
v 2 0	.16473	.13851	1.00800				,				
v21	-43611	.11955	16934	1.90000							•
v22	-41299	.13473	.03054	.45091	1.00000						
V23	37931	. 04843	.41269	.31574	.2 25 32	1.06039					
V24	.01459	14516	-2556a	04669	03236	.153 <sub>0</sub> 7	1.50505				
. 5	25036	67937	.12547	C7511 .	09153	.19752	.59¢6Z	1.06000			
<b></b>	-32233	0.00000	20174	. 38644	.58857	_08473	25371	0.00000	1.00000		1 1
<b>-17</b>	-11601	. 13851	15531	31392	.26805	11721	.35096	31307	.20174	1.000000	
νZS	.25289	14516	39971	<u>.</u> 46 39 5	.26570	.12284	.32056	.098c2	.25371	.26506	1.0000
v29	-15375	11921	.3 39 24	. 23904	<b>-1</b> 5769	.43190	.45275	-08099	.12415	.12369	. ت7د ≷ده
v41	.93773	. 22381	° <b>–</b> "351 86	07288	06579	32197	21856	15235	23470	.Zu366	6252
vo1	05841	.18777	12295	14437	.01725	29792	-12835	12756	16498	_17496	·175?3
v71	05832	. 26784	03094	.04345	-12794	21013	27âĐo	13196	27507	01799	رۇد1ك.
v 3 1	-5°5°55	.10573	05059	.15302	.1 3489	.12532	37673	3ن5°C71.	32536 ـ	12515	27د - به ۳
v91	.24075	09394	.û1183	33422	.CC345	05962	.06306	15955	12314	22002	24073
124 JUN 36		LEASE 2.0 F		STERN UNIVER	SITY						PAGE
,	*** DR IR	EM NUHOGLU	PROGRAM Ğ	3 ***							

	v27	v 41	ر 1 ف۷	v71	v81	v 91
V29	1.00000					
V41	26778	1.00003				•
vo1	154 <b>3</b> 3	.59327	1.00000			
¥71	19448	.67793	.65837	1,00000		
v 51	.06344	.21943	03541	.11842	1.00000	
v <del>3</del> 1	17409	07454	.03900	18523	.24921	1.00000

CURRELATIONS WHICH CANNOT BE COMPUTED ARE PRINTED AS 99.C.

	V2 ?	v41	Va1	v 71	v8 1	V 91
V29	1.00000					
V41	26778	1.00000				
val	15433	.59327	1.00000			
¥71	19448	. 67793	.65837	1.00000		
, v31	.00344	. 21943	09541	.11342	1.05930	
v <del>?</del> 1	17409	97454	.03930	16528	.24921	1.00000

CURRELATIONS WHICH CANNOT BE COMPUTED ARE PRINTED AS 99.C.

WILKS' LANDA (U-STATISTIC) AND UNIVARIATE F-RATIO WITH 1 AND 23 DEGREES OF FREEDOM

VARIABLE	MILKS. TWHOY	F	SIGNIFICANCE
V 0.5	<b>-</b> 91⊃7ā	2.253	.1469
V17	_27473	69.72	.0090
V20	.93074	1.712	_ 2037
V21	.97403	.6133	. 4415
V 2 2	.9937ū	.1457	. 7061
¥23	.93105	1.703	.2948
V Z 4	.93464	1-639	. 2174
v 25	.96726	. 77 35	. 3657
45V	.94697	1.285	. 2531
V 27	.96952	7237	. 4939
√2 <b>5</b>	.38271	3.050	.0938
- 29	.99722	.64195-01	<b>-</b> £022
741	-96454	.3455	. 3673
Vo1	.99312	. 15 72	. 6935
v71	.95733	1-024	. 3221
V31	. 73415	1.621	. 2156
V 91	.99193	_1571	. 5694
24 JUN 86	*	2.0 FROM NORTHWES	

PAGE

COVARIANCE	MATRIX	FOR	SR OU P	
	HOLD CTV	104	un vu.	

	v 05	V17	v 20	v21	V 2 2	v23	v24	¥45
v@5	.2131313					-		
V17	0.	ე.				•		
V20	1 36 3 5 3 6	າ.	.2727273					
V21	-1131613	ິງ.	1363656	.2181318				
v22	.7.272727E-01	າ.	4545455 E-01	.7272727E-01	.9090939E-01			
v23	.5454545E~01	0.	~_90909095-02	_54545456-01	.18131325-01	.1636364		
424	6363636E-01	o.	.1272727	63636365-01	5454545E-01	.9090909£-02	.2727273	
v25	0.	ə.	0.	C.	0.	0.	O <b>-</b>	9.
ASO	.72727276-01	0.	4545455E-01	.72727276-01	.9090909E-01	.16181525-01	54545458-71	r.
127	.3636364E-01	<b>3.</b>	.27272735-01	63¢3536E-01	.4545455E-01	90909096-01	_7272727E-91	0.
¥23	-1 53 63 64	J.	1272727	.1636364	.5454545E-01	.9G9G9G9E-01	.27272735-01	^ <b>.</b>
v29	-5454545E-01	0.	_9090909E-01	.5454545E-01	.1318132E-01	.6363636k~D1	<b>.10</b> 90909	<b>o</b> .
441	.3636364E-01	3.	.27272735-91	63636365-01	54545455-01	93939095-01	27272735-31	Ú.
Vó1.	90909395-02	9.	.13131329-01	9390969E-02	3636354E-01	2727273E-01	.1813132	0
v71	.9090909E-02	9.	12181375-01	.90909098-02	6363656E-01	72727276-31	.18181826-71	°-
V&1	.1 70 90 71	J.	8181818E-91	.9090969E-01	.0363o36E-01	_72727276-01	1141618	ሳ.
¥91	.1 81 81 32 E - 31	9.	36363649-91	31 21 81 82 -01	2727273E-01	.54545452-01	.36353645-91	č.
	V26	v27	v2a	v29	V41	Vo1	y71	V <sub>0</sub> 1
V26	.9090969E-01						•	
V27	.4545455E-01	.2727273						-
√2s	.54545455-01	.2727273E-01	-2727273				•	
v29	.1 31 61 32 E - 01	.90909575-02	-90909095-01	. 1530364				
¥41	5454545E-01	.7272727E-01	-27272735-01	_9090909E-C2	.2727273			
Vo1	3636364E-J1	. ā1 31 31 3E -01	-1131518	.7272727E-01	.0101516E-01	.2545455		•
v71	03630365-01	.1313182E-01	.81818185-01	.27272735-01	.2181318	.1454545	-2545455	
V51	.63030E-J1	15181825-01	.1181818	.72727276-01	.31813185-01	4545455E-ü1	.4545455E-71	.2545455
v91	2727273E-G1	6363636E-01	36363645-01	45454555-01	6363a36E-01	9090969E-U2	90909095-01	96969696-02
• • •			"·					

v 91

2181813 124 JUN 65 SPSS-X RELEASE 2.0 FROM NORTHWESTERN UNIVERSITY \*\*\* OR TREM NUMOGLU PROGRAM 53 \*\*\*

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	vos	V17	v20	V21	v22	V23	V24	V
VC5 V17 V20 V21 V22 V23 V24 V25 V25 V27 V29 V41 V61 V71 V71	.2637363 .8791209E-01 .1758242 .593407E-01 .6593407E-01 .1793901 .5494535E-01 4395604E-01 0. .2197802E-01 2197802E-01 .1093901E-01 .1093901E-01 2197302E-01 3296703E-01 .6593407E-01	.1318681 .32967038-01 .21978028-01 .21978028-01 .10989018-01 -32967038-01 55934078-01 0. .32967038-01 32967038-01 32967038-01 32967038-01 .54945058-01 .43956048-01 .65934078-01	.2197822 .4395604 E-01 .4395604 E-01 .1753242 .1398901 E-01 .2197802 E-01 0. 8791209 E-01 .3296703 E-01 4395604 E-01 4395604 E-01 2197802 E-01 .3296703 E-01	.1313681 .5494505E-01 .6593407C-01 .32967C3E-01 -1098901E-01 C. .4395604E-01 .32967C3E-01 .21973C2E-01 -4395604E-01 .1098901E-01 -2197502E-01 -2197502E-01	.1318031 .b5934578-01 .32967038-01 -10939015-01 0- .439567038-01 .21978028-01 .32967038-01 .32967038-01 .32967038-01	.2037363 .54945052-01 .32967032-01 C21973022-01 -21973022-01 .27912092-01 65934072-01 98901102-01 3296703E-01 1096901E-01	.1813187 .16483525-01 0. .67912095-01 .1043956 .4395.045-01 71426578-01 87912095-01 1318081 4395.045-01	.71428572-01 256945052-01 .10463022-01 .10929012-0127472532-0132907232-0110969012-0127472532-01
	V26	V27	v 23	v2 9	¥41	Vc1	v71	y <sub>0</sub> 1
v20 v27 v28 v29 v41 v01 v71 v81 v91	0. 0. 0. 0. 0. 0.	.2197802 .27912095-01 .32967036-01 .32967036-01 .10929015-01 -21973026-01 -32967038-01	.1813137 .43956045-01 .54945055-02 16929016-01 54945055-01 1208791 71428575-01	.1318661 9890110E-01 1093901 87912098-01 5494505E-01 2197302E-01	.2472527 .1978022 .1428571 .2197802E-01 .1648352E-01	- 2197 8u 2 - 1752 24 2 - 3290 7u 3E - U1 - 4395 60 4E - Q1	.2637363 .10959015-91 10939016-01	•1310601 •90961185-01

V 71

v91 .2472527

124 JUN 66 SPSS-X RELEASE 2.0 FROM NORTHWESTERN UNIVERSITY

\*\*\* DR IREM NUHOGLU PROGRAM 43 \*\*\*

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	=					
Total	COVARTANCE	MATRIX	WITH	24	DEGREES	-9 F

	75 ע	V17	v20	v21	v22	V23	V24	V2S
V35 V17 V29 V21 V22 V23 V24 V25 V27	.2556007 .1133333 .5333333E-01 .7500000E-01 .700000E-01 .6333333E-01 .2166667E-01 -1333333E-01 .2333333E-01 .400000E-01 .510007E-01 .66667E-01 .66667E-01 .66667E-01	.2600090 .7500000E-01 1666667E-01 .2333333E-01 4833333E-01 .3500009E-01 2000009E-01 .5500009E-01 .5500009E-01 3333333E-02 1166667E-02 1000000E-01	.2500000 4166667E-01 .83333335-02 .7500000E-01 .7500000E-01 2500000E-01 2500000E-01 2500000E-01 333333E-01 2500000E-01 333333E-01	.16 66667 .56 33 33 35 - 01 .66 66667 - 01 - 16 66667 - 01 - 83 33 33 35 - 02 .75 00000 - 01 .33 33 33 5 - 02 .75 00000 - 01 .33 33 33 5 - 02 - 25 00000 - 01	-1100000 -4000000E-01 -1666675-02 -50000065-02 -56666677-01 -45000065-01 -2000065-01 -13333335-01	.2266657 .18333338-01 .1333338-01 .1333338-01 -3666678-01 .5000008-02 .71666678-01 -6166678-01 -6000008-01	.2206c67 .1353:335=01 -2833:35=01 .0833:35=01 .7106067=01 -016667=01 .2333:33:5=01	_4_0_0000000001 10606072-02 20606072-01 150000000001 60606072-02 16303332-01 16306076-01
v č 1 v 9 1	.9333335-01 .5156657E-01	3660657E-01	2500000GE-01 -83333335E-02	.3333335-01 65666676-01	-1156067E-01	.36333338-01 16333336-01	0606c57E-01 .2333333E-01	10000002-01 133333-01
471	.51500572-01	100300015-05	-92222225	63 86 9 6 7 6 - 6 1	-12000015-35	16333335-01	.2333335-91	13333335-01
	v 25	v27	v 28	v29	V41	V61	¥71	Va1
v20 v27 v20 v29 v41 va1	.4203000E-01 .530000E-01 .530000E-01 .540067E-02133333E-01133333E-01 .3160667E-01 .3153333E-01	.24 00 00 C .73 33 33 5 E - 01 .23 33 33 5 E - 01 .40 00 30 30 - 01 .36 66 66 7E - 01 13 33 33 3 E - 01 35 00 00 0 E - 01 40 66 66 7E - 01	.240CG09 .6500CDCE-01 -1666667E-02 .3666667E-01 1333333E-01 35000DE-01 4666667E-01	-14 C0000 -51 66667E-01 -30 C0300E-01 -33 33 33 3E-01 -16 666 7E-02 -30 C00009E-01	.2566667 .1450000 .1763333 .5666667E-01	.2260667 .100000 .3533333L-02 .1633353E-01	.∠600000 .3656667€-01 48333335-01	_19860&? _4596869&=u1
	v 91						-	

457 .2366£67 124 JUN 65 SPSS-X RELEASE 2.0 FROM NORTHWESTERK UNIVERSITY \*\*\* DR IREM NUMOGLU PROGRAM \$3 \*\*\*

PAGE 1

-- brecettinant ANALYSIS

ON GROUPS DEFINED BY CODE

ANALYSIS NUMBER

1

DIRECT METHOD: ALL VARIABLES PASSING THE TOLERANCE TEST ARE ENTERED.

CARORICAL DISCRIBINANT FUNCTIONS

PRIOR PROBABILITY FOR EACH GROUP IS .50000

", "...TIDN COEFFICIENTS
LINEAR SICCRIMINANT FUNCTIONS)

-31\_31220 -49.57016 V05 153,5002 V17 1 30.3383 V20 64.33694 34.00032 V21 76-59246 52.61239 -110-1364 -89.39676 V22 -2.949223 V23 -- 3.47567 . 15422 -3.342385 V\_-4 102,5039 23.1.310 ¥25 V20 126.3913 143.6326 54 - 47116 87.51672 ¥47 39.34961 63.19359 ٧. -1.347561 -6.712337 V41 -23.49130 -3.503481 -67.70294 -51.36812 701 V71 87.23758 73.53933 2.754256 -9. 52 94 85 751 132.7756 93.13877 V 21 (CONSTART) -304.1083 -167.5602 SPICHX RELEASE 2.0 FROM NORTHWESTERN UNIVERSITY 124 JUN 65 \*\*\* DR IREM NUHOGLU PROGRAM 63 \*\*\*

```
PERCENT OF
                                CUMULATIVE
                                              CANONICAL :
                                                           AFTER
                                            CORRELATION : FUNCTION WILKS LAMBOA CHI-SQUARED
                                                                                               D.F. SIGNIFICANCE
FUNCTION EIGENVALUE VARIANCE
                                  PERCENT
                                                                                   45.427
                                                                                                 17
                                                                                                         .0052
                                                                      .0435925
   1+
           21.93958
                    100.00
                                  100,00
                                               .9779607 :
```

\* MARKS THE 1 CANONICAL DISCRIMINANT FUNCTION(S) TO BE USED IN THE REMAINING ANALYSIS.

### STANDARDIZED CAMONICAL DISCRIMINANT FUNCTION CREFFICIENTS

```
FUNC 1
            -1 -7 26 67
Vu5
¥17
             2.16593
V20
             1.65160
              1.10409
V_1
              -.75523
V22
              -.30532
V23
V24
             -1.19542
¥25
              1.79427
V20
              -.33479
¥ 47
              1.79903
              1.76665
٧Z۵
              -.22615
V29
             -1.11683
V41
              -.34794
Vu1
               .77416
V 7 1
V - 1
               .53455
              2.11655
V > 1
124 JUN 65
             SPSS-X RELEASE 2.0 FROM NORTHWESTERN UNIVERSITY
                                                                                                                                    PAGE 1
              *** DR IREM NUHDGLU PROGRAM G3 ***
```

### STRUCTURE MATRIX:

v : 1

Ç., \*

¥22

V29

-31976

.31699 -01128

--91776

	<b>รบาร์ 1</b>	
V17	-34689	
859	.07782	
5 <i>د</i> ا	<b>.</b> 36682	
vZČ	<b>.</b> 35824	
V43	05810	
/a1	35668	
V24	.05646	
٧Zu	05052	
V71	04565	
V41	04094	
V25	.03928	
127	.93766	
v21	03486	

### UNSTANDAPDIZED CANONICAL DISCRIMINANT FUNCTION COEFFICIENTS

```
FUNC 1
VuS
            -3.495044
V17
             7.937193
v20
             3.351311
V21
             2.532584
V 22
            -2.236219
V23
            -1-715474
Ve4
             -2.542515
             8.929523
V25
             -1.053964
V26
V 27
             3.651111
VZÃ
             4-132324
V < 9
             -. 5925135
           _ -2.197351
V41
V to 1
             -1.749546
V71
              1.519013
              1.353301
 Va1
 V91
              4.373842
 (CONSTANT) -14.32280
             SPSS-X RELEASE 2.0 FROM NORTHWESTERN UNIVERSITY
124 JUN 56
             *** DR IREM NUHOGLU PROGRAM 53 ***
```

### CAMONICAL DISCRIMINANT FUNCTIONS EVALUATED AT SCOLP MEANS (GROUP CENTROIDS)

680 บา	FUNC 1	ļ
1	5.06846	5
2	-3.9823	5

TEST OF EDUALITY OF GROUP COVERTANCE MATRICES USING BOX'S M

THE RANKS AND NATURAL LOGARITHMS OF DETERMINANTS PRINTED ARE THOSE OF THE GROUP COVARIANCE MATRICES.

```
SPOUP LABEL
                           RANK LOS DETERMINANT
                           < 11 (TOO FEW CASES TO BE NON-SINGULAR)
                           < 14 (TOO FEW CASES TO BE NON-SINGULAR)
 PODLED WITHIN-SROUPS
 CO VARIANCE MATRIX
                             17
                                     -43.129212
```

NO TEST CAN BE PERFORMED WITHOUT AT LEAST TWO NON-SINGULAR GROUP COVAPIANCE "ATRICES. 124 JUN 65 SPSS-X RELEASE 2.0 FROM MORTHWESTERN UNIVERSITY

\*\*\* DR IREM NUHOGLU PROGRAM \$3 \*\*\*

2,30 1

					*	
CASE	'IS		4CTUAL	HIGHEST FROSABILITY	2ND HIGHEST	•
S = 2 NU Y	VAL	SEL	GROUP	(C/S)4 (9/d) 40089	GROUP P(G/D)	DISCRIMINANT SCORES
1			1	1 .5503 1.9000	2 0.8666	5.6657
2			1	1 .5544 1.0609	2 .0000	4,4773
3			. 1	1 .522.2 1.0000	2 0.0600	5.7057
4		7	1	1 .8173 1.0600	2 _0000	5.2995
5			1	1 .7820 1.0000	2 .0006	4.7917
á			· 1	1 .6216 1.0000	2 .0000	4.5749
7			, 1	1 .8187 1.0003	2 .0000	5_2977
<u> த்</u>			1	15105 1.0000	2 010000	5.7263
9			1	1 .1271 1.0036	2 .0000	3.5427
13			1	1 .3464 1.0090	2 0.0000	6.0101
11			. 1	1 .6812 1.0600	2 .0805	4.6534
12			2	2 .1874 1.0000	1 9.5000	-5.3007
13			2	2 -5276 1.0000	1 .0000	-3_3507
14			2	2 .0183 1.0000	1 .0000	
15			ž	2 .8560 1.0000	_	-1.6227
1 <u>5</u>			5	2 .7375 1.0000	1 .0000	-4.1639
17			- 2		1 .6000	-3.6471
13			5	2 -1904 1.000û	1 3.0000	<del>-</del> 5.2917
19			•	2 .0747 1.0000	1 0.0004	-5.7645
Žú			5	2 .2287 1.0000	1 3.0600	-5.1äó€
22			<u> </u>	2 .3511 1.0000	1 _0000	-3.050L
23			<u> </u>	2 .5118 1.0000	1 .0000	-3.3263
			2	2 .3440 1.0000	1 .0000	-3.9361
24			2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	2 .5113 1.0600	1 .6000	-3.3265
25			2	2 .0644 1.3600	1 .0000	-3.8115
50			2	2 .3717 1.0000	1 3.0003	-4.8750

STREET CEST SUBERTS

24730L	GR DUP	LAGEL
		**

1 1 2

124 JUN 66 SPSS-X RELEASE 2.0 FROM NORTHWESTERN UNIVERSITY
\*\*\* OR IREM NUMOSLU PROGRAM 63 \*\*\*

```
HISTOGRAM FOR GROUP
                                   -- CARONICAL DISCRIMINANT FUNCTION 1 --
                                                                    1111
                                                                    1111
                                                                  1 11111
                                                                  1 11111
                                                                  1 11111
GROUP CENTROIDS
                               HISTOGRAM FOR GROUP
                                     -- CARONICAL DISCRIMINANT FUNCTION 1 --
```

124 JUN 86 SPSS-X RELEASE 2.9 FROM NORTHWESTERN UNIVERSITY

\*\*\* DR IREM NUHOGLU PROGRAM &3 \*\*\*

GROUP CENTROIDS

. 1

PAGE 1

```
-- CANONICAL DISCRIMINANT FUNCTION 1 --
                                                           1111
                                                           1111
                                                          1 11111
                                     222 222
                                                          1 11111
GROUP CENTROIDS
CLASSIFICATION RESULTS -
                   NO. OF
                            PREDICTED GROUP MEMBERSHIP
   ACTUAL GROUP
                    CASES
GROUP
                       11
                                11
                              160.3P
                       14
                                 ŋ
GROUP
                                          14
                                C. OP
                                        100.02
PERCENT OF "GROUPED" CASES CORRECTLY CLASSIFIED: 100.09P
CLASSIFICATION PROCESSING SUMMARY
       25 CASES WERE PROCESSED.
        G CASES WERE EXCLUDED FOR MISSING OR OUT-OF-RANGE GROUP CODES.
        1 CASES HAD AT LEAST ONE MISSING DISCRIMINATING VARIABLE.
       25 CASES WERE USED FOR PRINTED OUTPUT.
124 JUN 66 SPSS-X RELEASE 2.0 FROM NORTHWESTERN UNIVERSITY
                                                                                                              PAGE 1
           *** DR IREM NUHDGLU PROGRAM $3 ***
PRECEDING TASK REQUIRED
                           3.54 SECONDS CPU TIME;
                                                      36 SECONDS ELAPSED.
  12 0
               FINISH
    12 COMMAND LINES READ.
     S ERRORS DETECTED.
```

J WARNINGS ISSUED.
4 SECONDS CPU TIME.
0 SECONDS ELAPSED TIME.

0.784KLNS.

END OF JOB. 1.42.UCLP, 80, PO3 4

## APPENDIX E

# A N K E T

# Boğaziçi Üniversitesi

# Doktora Tezi

Tarih:

<ol> <li>NET SATIŞ GELİRİNİZ (1983) aşağıda belirtilen gruplardan hangisine girmektedir?</li> </ol>
15 Milyar TL'nin üstü
10 - 14.9 Milyar TL arası
5 - 9.9 Milyar TL arası
2 - 4.9 Milyar TL arası
2 Milyar TL'nin altı
<ol> <li>NET BİLANÇO KÂRINIZ (1983) aşağıda belirtilen gruplardan hangisine girmektedir?</li> </ol>
1 Milyar TL'nin üstü
500 - 999 Milyon TL arası
250 - 499 Milyon TL arası
100 - 249 Milyon TL arası
100 Milyon TL'nin altı
3. YATIRIM HARCAMALARINIZ (1983) aşağıda belirtilen grup- lardan hangisine girmektedir?
10 Milyar TL'nin üstü
5 - 9.9 Milyar TL arası
1 - 4.9 Milyar TL arası
500 - 999 Milyon TL arası
100 - 499 Milyon TL arası
100 Milyon TL'nin altı

4.	ÖZ SERMAYENİZ (1983 )
5.	İHRACAT GELİRİNİZ (1983) aşağıda belirtilen gruplardan hangisine girmektedir?
	20 Milyon \$'ın üstü
	10 - 19.9 Milyon \$ arası
	5 - 9.9 Milyon \$ arası
	1 - 4.9 Milyon \$ arası
	I Milyon \$'ın altı
6.	Şirketinizde BİLGİSAYAR'dan yararlanıyor musunuz?
	EVET HAYIR
	("HAYIR" ise 12. soruya geçiniz).
7.	Kullandığınız bilgisayarın markası ve tipi nedir? (Birden fazla ise hepsinin markası, tipi ve adedi)
	; ************************************
8.	Bilgisayarı şirketinizin hangi bölümünde (veya bölümle-rinde) kullanıyorsunuz?
	Genel Müdür
	Mali ve İdari İşler Bölümü
	🔲 İşletme (Fabrika) Bölümü
	Planlama Bölümü
	Diğer (Belirtiniz)
	. Yalnız "Genel Müdür"ü işaretlediniz ise, 9. soruya geçiniz ve sonra 11. sorudan devam ediniz.
	. Yalnız "Mali ve İdari İşler Bölümü"nü işaretlediniz ise, 10. soruya geçiniz ve devam ediniz.
	. Her ikisini de işaretlediniz ise, 9. soruya geçiniz ve devam ediniz.

9.	Genel Müdürlükte kullandığınız bilgisayardan nasıl yararlanıyorsunuz?
	***************************************
,	***************************************
10.	Mali ve İdari İşler Bölümünde kullandığınız bilgisayardan nasıl yararlanıyorsunuz?
	***************************************
11,	Yönetici olarak karar verirken bilgisayardan ne kadar yararlandığınızı düşünüyorsunuz?
	Her konuda çok yararlı
	Bazı konularda çok yararlı
	Bazı konularda kısmen yararlı
	Hiçbir konuda yararlı değil
12.	. Yönetici olarak karar verirken bilanço ve kâr/zarar mali raporlarından yararlanıyor musunuz?
	EVET HAYIR
	("HAYIR" ise 14. soruya geçiniz).
13	. Bu raporlar şirketinizde ne sıklıkta hazırlanıyor?
	Haftalık
	Aylık
	3 Aylık
	Yıllık
	Diğer (Belirtiniz)

14.	Bu raporların (bilanço ve kâr/zarar) dışında karar ver- menize yardımcı olması gayesi ile hangi raporlar hazır- lanıyor?
•	Fon Akım Tablosu
	Başabaş Analizi
	Oran Analizi
	Diğer (Belirtiniz)
15.	Bir mamulün maliyetini hesaplarken aşağıda belirtilen masraflardan hangilerini maliyet muhasebe bölümünüz dik-kate almaktadır? (Satılan malın maliyeti hesabına giren maliyet unsurları)
	İşçilik masrafları
	Hammadde masrafları
	İşletme malzemesi masrafları
4	Aydınlatma ve ısıtma
	Enerji ve su
	Tamir ve bakım
	Fabrika binası amortismanı
	Makina amortismanı
	Fabrika kirası
	İdari personel masrafları
	Ofis malzemesi masrafları
	İdari bina amortismanı
	İdari bina kirası
	Satış personeli masrafları
	Reklam ve tanıtım masrafları
	Finansman masrafları
	Diger (Belirtiniz)

21. Şirketin faal kullanıyorsun	iyetlerini değerlendirirken hangi raporları
Bilanço	
☐ Kâr/zarar	
Fon Akım	Tablosu
Oran Anal	.izi
☐ Diğer (Be	elirtiniz)
ANKETİ DOLDURAN Y	YÖNETİCİ HAKKINDA BİLGİLER
ÜNVANI	:
YAŞI	: *******
CİNSİYETİ	:
MESLEĞİ	:
MEZUN OLDUĞU OKU	L:
	TEŞEKKÜR EDERİZ
Not: TAM MALİYET SİSTEMİ:	
Üretimde ku gili tüm gi rilir.	llanılan hammadde, işçilik ve imalat ile il- derler (Genel İmalat Giderleri) maliyete ve-
DEĞİŞKEN MA	LİYET SİSTEMİ:
Değişken gi 1er dönem g	derler maliyete verilir ve tüm sabit gider- ideri kabul edilir.

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