

The Impact of Cost Sales Reports to Support Marketing Decision-Making

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Abstract

study aimed to achieve the goals, to know the sales reports, find a relationship between the increase in the sales force and cost reports, find out effective ways to support marketing decisions, the problem of the study in the non-use of quantitative data to support marketing decisions and a lack of sales results. hypotheses is (affecting ways calculate the cost of the product or service of marketing decision, there is a significant positive relationship between the methods of preparation of the financial report of sales and marketing effectiveness of the decision) we use many method as deductive , inductive and analytical method, results : the quantity reports represents the base of decision-making for the management and the marketing process , managerial accounting data is used on marketing operations management and sales decisions reality of accounting reports affect of published financial statements and sales operations recommendations: It will be better to apply the management accounting in large industrial companies , support administrative information system sales reports and cost of the actual distribution, to use another tools for supporting the sales plan not using the tool of incentives.

Keywords: report, allocation methods, sales men, sales, commission, marketing mix, salesmen, cost elements, measuring the cost, the cost of data

Introduction

The administration is seeking to achieve the goals by using several techniques use multiple tools to achieve those goals, which were planned in most levels, accounting is one of the tools provide and mining the data using different tools to assist in decision- making ,such as purchase or manufactured the goods or services ,evaluate project ,analysis of assets ,owners equity ,profits ,which is cover with management accounting and other new methods of business models of control , marketing theories, product, funds, and organization behavior for achieving planning and capital budgets for these reasons management accounting is a part of accounting and management system it aim is to prepaid quantity and non- quantity information to decision- makers which are guided their main decisions for the organization and help them in success or failure .

Research problem

The data which used by the chief operating decision maker is guide decision directly , in terms of the presentation of that data and reports, or in terms of classifying them and arrange them in preference of presentation ,the problem is that the data-making process is not completely neutral, arbitrary role to some extent and therefore this the decision catalog for any facility needs the information, study problem is also of how the accounting measurement for costs associated with goods or services, and the impact of the method of measurement in terms of directing the report administratively to determine my values or service, show the problem is that those special reports cost measures lead to a muddled marketing decision.

According to cost allocation method the reports prepared by the establishment of the cost account in unit g in industrial enterprises or in the unity of management accounting in the event that commercial organizations hinders the appropriate marketing decision, the firm and the consumer for many other parties affected by the marketing decision-making

Research importance

The importance of this study appear in the required many of marketing decision makers in the industrial and mixed commercial enterprises, reports take into account the overall objectives of the facility and strategic and operational objectives, and the study is to show the points that help in making a decision in the commercial, industrial and mixed organizations and consumer, goods, services and multiple marketing decisions which affect the consumers..

Objectives: research seeks to achieve the following goals: to high light on the concept of the report, the concept of sales and its contents cost, types of information to influence, marketing - decision, identify the nature of marketing decision-making, learn methods of cost-allocations in the industrial firms, identify the most important accounting concepts for costs, identification of decision-making in marketing commercial property and knowledge of some aspects of management accounting, which affect the marketing decision-making in commercial firms. .

Hypotheses: the applied study is to test the following hypotheses:

First: cost calculation methods of the good or service affecting on the marketing decision

Second: there is a positive relationship between reports on the cost of sales and marketing support decisions making process

Third: there is a significant positive relationship between the methods of preparation of the financial report of sales and marketing effectiveness of the decision

Research Methodology: we used deductive, analytical descriptive and comparative approach in explaining the concepts process and analyze evidence study

Research Tools: uses the published reports on the cost of sales to prove the sincerity and fairness of published reports to prove.

Spatial boundaries: Riyadh Salhi maker Water Coolers

Temporal limits: in 1435 AH / 1436 AH

Chapters: We divided it in introduction and three chapters, chapter one about (Cost of sales), chapter two is about (Reports which support marketing decision), chapter three about (Discussion) then result and recommendations

Previous studies

Walid al-Sadiq Ali study, 2009:

The title of study is (costs impact on marketing Sudanese Industrial Products) study aimed to achieve a set of goals for them to identify the subject of cost accounting and learn methods of measuring those costs in the accounting literature and professional, to know marketing and the most important problems facing salesmen, learn methods of cost analysis products and their impact on the decisions that are related to marketing, the study problem in the non-use of cost accounting systems in the decision-making processes by a group of professional accountants profession of accounting and auditing, results of the study: Giad company for cars and trucks applied some methods of cost accounting, resulted in higher costs for materials to re-use the company's products, there is a weakness in the performance of the truck sector, recommendations: the use of new materials to increase the performance of the equipment developed, interest in measuring the modern means of cost accounting in measuring the cost of products, follow the costs standard & planning systems for managing

MI.Jung Kim Study 2008

The study title is consumer perceptions towards clothes products, it aimed to determine the cause of consumers' preference for some unconscious and ways of shopping and some marketed sites for clothing, where the commercial relationship distinctive, study patterns of decisions of the purchase process for consumers to clothes from the product and the comfort and the characteristics of the cloth and the rest of the appropriate aspects,

results : there is also information helped consumers in their perceptions, some products operations models helped the marketing of those products, the characteristics of comfort and cloth active role in the marketing of clothing, recommendations: modifying traditional patterns of consumer perceptions, work to reduce product costs in light of competition and patterns

Ali Lazhr Bouzidi Study 2012

The study title is the importance of the marketing information system in making marketing decisions, it aimed to know the types of different information that will used in marketing decisions, patterns of marketing, is to identify the decisions that affect the size of the marketing in, results: to Used study sample of information systems in Algeria , a weakness in the use of accounting information in business organizations, the marketing decision use some common methods of information systems and knowledge of marketing, recommendations: it will be better to use effective marketing techniques, development of existing systems, the evaluation of the marketing information systems

Chapter One: Cost of sales

Definition of cost : the marketing decision affected by a many fundamental factors, that associated to costs allocated on products and therefore, the cost that is allocated commensurate with the establishment of marketing policy, such as following the total cost of the theory of the facility which the minimum degree of competition or the monopoly company to the service while using the untapped energy theory of the company which increases the intensity of competition in the market, goods, or those that operate under the open market while the variable cost theory used in the case of the instability of raw material prices, wages and indirect industrial costs or what is known as an uncertainty economic, and the cost is:" the amount incurred by an entity in its operations of goods routine or services provided, whether in the form of materials or wages or any other expenses that not be dispensed with in order to take advantage of goods or services which helping to control the performance process and by identifying spending to the officials on the basis of decisions made during the development of plans, determining levels , module or receiving predictions standards as a basis for implementation, so that financial management is seeking to work hard to achieve the plans, objectives and standards approved (Hassabu, 1962: p. 12).

It can take that cost in sales event or when providing service , this cost has added to the price of a product or service that has been provided to the consumer or buyer, cost will be a sacrifice borne by the entity represented in the form of a certain amount of cash as measured by cash , if an entity purchase raw materials in cash or by check the cost of this is the amounts paid by cash or check with the entity but if it bought raw materials on credit, is the cost of amounts established obligated to pay the creditors (or suppliers) who have supplied the raw materials, the resulting cost established for tangible benefits in the form of goods which have a material tangible, such as the purchase of raw materials and spare parts, and packaging materials and packaging or intangible benefits (do not have a material tangible) such as access , and maintenance, advertising, insurance and banking services, and therefore it is not inconceivable that any sacrifice cash cost unless it has ascertained from behind the benefit, and in that distinguish the difference between the cost and the loss, as the sacrifice cash that will not result in any benefit is considered as a loss This is consistent with the concept of loss, which refers to the non-use of the amounts that have been allocated (Shehadeh: p. 17)

Cost estimating system: it's a types accounting that are used in the report on the costs and operations of financial planning and supervision of the operations, the Administrative Control and measuring deviations which supports marketing decisions are administrative accounting and cost accounting.

Definition of management accounting: is part of the accounting information system concerned with the identification of economic events. Measure, analyze these events, and report them to the different administrative levels to be used in planning, control, and decision-making (the Babylonian 2012: 5). It is an information system specialized in collection, tabulation, analysis, and storage of fundamental data or information about other subsystems in purpose of producing quantitative information, to assist management in planning, control and decision-making (Alfdag 2013: 4)

Definition of cost accounting: it known as a branch of accounting , set of principles , methods' and applied by cost accountant in order to , record and analyze the cost elements to determine the unit cost of producing and determine the selling price in addition to the control, and to support management in the decision-making (al Gazar 1986: 17).

It's also a set of theories, methods and procedures that are used in collecting and recording, analysis and interpretation of activity costs, whether productive or serves , in order to measure the cost of this activity, control and the rationalization of administrative decisions (Standard 1980: 33)

Cost accounting goals: measuring production cost , each item of expenditure components, in order to determine the total actual or marginal activity cost, which in turn serve to identify the business results and units of the main activity and sub-units of finished products, as reported in the purposes calendar commodity stock of finished products . cost accounting help management officers, stakeholders urgent data on prices and volumes of production and idle capacity and production rates, costs and trends in successive periods, which help them to achieve their goals, basic objective of cost accounting to provide financial management information for the purpose of decision-making to complete the planning and monitoring and evaluation of the resources available to them in order to better use its operations. be able to analyze cost behavior and until we can do that has to be to identify the types of costs and their impact on production and the methods used to track

Factors that affect the costs: The goal of cost accounting only be achieved when the system will be able to affect of the costs that are spent on goods and services, such as the volume of services provided, and the initial spending, and efficiency in the working and administrative decisions, all of these factors interfere to influence decision-catalog products facility and the administration must strike a balance between these factors are good to get as much as possible of the desired goals.

Unit cost: is that value which can be divided for use of each of the items of cost and lowest possible action potentials, which are also necessary to save all detailed and sub ledgers, Financial cost center: it is the section that calculates the direct and indirect costs,

The process of cost allocation: the sense of indirect costs allocated a certain section, and requires a restricted administrative decision at a cost of data collection and the purpose for which it collected. Weighting factors are given for excellence and to distinguish between the relative differences in productivity services and using the units costs to determine the cost per unit is loaded costs incurred by the property's units activity elements (Hlosh: 2005, p. 3)..

Cost allocation methods: The total allocation method or destruction: the intended allocate modules activity full share of each cost component, whether directly or indirectly, a variable or fixed. The total cost theory application of this basis

Partial allocation method: the intended allocation modules activity share of variable cost elements, or direct, or changing + proportion of fixed costs as much untapped energy. And to consider the remaining costs in each case, the burden on the income statement and does not have the final production units. It is based (application) on this method of direct costs, variable untapped costs theories.

Production decisions that affect the cost reports: May is considered by some that it can increase profits increased sales volume, but that in spite of the increase in sales may lead to an increase in profits, this is not something conclusive in all cases, so that there are cases not be the profitability of the company where the sensitivity of the variables in the sales volume, where multiple high speed or low profits depending on the size on the basis of the remaining margin of the sales value after deducting variable cost (Muharram 2012: Babylonian 0.92(

decision to accept an private sale order: Most facilities seeking a larger share of the market to sell their goods in excess of several indicators of industrial companies such as increasing the size of sales , quality and gain new customers , increase profits and other objective reasons for this, it displays when the industrial companies buy their products prices lower than the prices that used to sell their products by those companies and departments of these companies are torn ,Do they accept the offer or reject?. called the decision here, the decision to accept an private sale order.

That decision concerns the amount of the considerations is the amount must be borne in mind of the decision maker to the:

Quantity considerations: There is an overlap in the decision to the senior management variables and thus overlapping of these variables according to a combination of factors that surround the decision-making process, there are some quantities considerations governed by to take the appropriate decision for the other parties these considerations include:

Differential revenues: includes revenues of various kinds that can flow to the facility of regular and occasional timing of the flow of those revenues to the facility activities, whether they or seasonal or others and thus affect the decision-making. B. **Differential costs:** it includes all variable costs, the fixed costs are considered soaked costs excluded when the analysis of the decision-making

Non-Quantity Considerations: these considerations based on the experience and expertise makers decisions variables in light of uncertainty surrounding the decision was take into account the non-quantitative factors such as the opening of new markets or run the largest amount of employment or assistance in implementing programs and production supports health of the environment or the fight against harmful habits and these considerations, for example, It must not affect a private order for sale on the company's normal sales B. You must relate to an order for the exploitation of idle capacity

The analysis on the basis of the differential method to determine the effect of acceptance of an order for sale on the company's profits, generally we accept an order for sale if the check sidelines with a positive contribution not to ignore the non-quantitative

purchase or production decision: Some industrial firms manufactured some parts of their products and buy the other one facilities for example cars those companies manufacture all parts of the car internally industry while you are buying tires from other companies, and the decision to purchase or made of the most important decisions to companies that operate in an environment characterized by industrial progress, and also for this decision is the quantities and un quantities effects

The increase is unacceptable economically facility under high fixed expenses and not to distribute the products accumulated in warehouses that has negatively effect on the performance standards for the current period and subsequent periods, when the loss of customers rely product to market other products to arrive there is an exception in the case of a decision deletions where that in some cases, it does not delete the product or product line despite the achieved margin of a negative contribution because the deleted may affect the sales of other products, which is known impact integrative loss leader since it could result in the deletion decrease in sales of other products or production lines, leading to a decrease in profits and knows this kind of product the product leader is important, though, and the quality has no right to cash surpluses profitable.

Fourth / decision to sell the joint products or make additional industrial processes them and then sell them: in some industries caused by the industrial process more than one product, and these products are called common products examples of such oil and dairy industry refining industries .Here we find two cases, in joint production and distribution of products and how to sale it this called the product point of separation which is defined as the point at which the project decide then sell the product or make additional industrial processes, (Alfdag 2013: 27)(
Product cost: The main function of cost accounting in the allocation of production costs to cost centers and the units produced, in order to achieve this objective is split costs into two parts:

Direct costs: include all costs that can be tracked and loaded directly on the units produced include,

Direct Materials: it can be linked to the product relationship directly and thus be allocated directly to the units produced, such as wheat that goes into making bread or pastries and other manufactures that contain wheat or milk that goes into the cheese, cream, butter, yoghurt, ghee and other dairy products and such material is directly charged to the units produced. **Direct wages:** wages and salaries of workers and spent directly on the transfer of direct materials for a complete product or a final, such costs can usually be linked and allocate directly on the units produced, such as the wages of workers in the iron transfer to the doors and windows, plastic to desks and chairs, cotton to clothing, d other products

Wages accounting: by the time card is a time spent on workers' productivity and orders of analysis can tell the time spent by each worker on each is productive and is allocate each command a production cost of time of it The time that has not benefited from it is productive, it is certain indirectly wages **Industrial indirect expenses:** it contains indirect materials and wages / other indirect expenses (such as fuel, energy, electricity, telephone , rent and depreciation)

Indirect cost of production: If we are not able to measure the actual cost of order we can allocate after the end of the year until the accurate measurement of cost allocated. So it allocated industrial production share of overheads based was calculated at the beginning of the accounting period based on expected expenses and certain direct such as materials and direct. (Tahir 2015: 143)

Indirect Industrial costs : it representing all other industrial costs , direct materials, wages that cannot be linked and allocate directly on the units produced, include those costs for many elements, such as indirect materials, wages, costs of other indirect services (machinery, buildings, depreciation, insurance and others).and it allocate to the products.

Types of costs: There are some basic factors that must be considered for measurement of costs, including the time that the time frame makes my present price for future item implies that the value of money is different now for its value after a while, because the value of money, which is determined in the Models of general equilibrium value of goods vary and services purchased (Saadallah 2000: 17), administrative costs: it occurring as a result of the project steering core of its activities, such as the salaries of managers, accountants, phone costs and rent, sales costs that occur as a result of the sale of products such as sales transfer, storage, distribution costs, sales commissions, fund costs as a result of borrowing or buying-term benefits, such as banking, commissions and expenses, production costs, and spoke to produce a product or service, and includes direct materials, direct labor and industrial and indirect costs

Costs allocation methods: total and variable allocation, When exposed to classify costs by timing loaded on revenues, there to type of costs, product include all direct and indirect industrial costs, both variable and fixed , called removable storage costs and determine the cost of the product in accordance with this method is called a way that the total allocation method is applicable for the purposes of presentation of financial reports to the outside or to other parts In this method only on the product as costs capable of being stored, so the costs of allocate to the product according to the method is the total cost of direct materials, direct wages and industrial variable indirect costs , while industrial fixed indirect costs are treated as period costs are allocate as an expense on revenue period in which it occurred. It is clear, the difference between the two methods in the treatment of indirect industrial costs fixed it considered according to the way the overall allocating as part of the cost of the product any viable storage costs, we find that according to the method of allocation, variable costs were considered as costs time and charged as an expense on the period of an income

Chapter two: Reports which support marketing decision

Administrative reports: can be divided into management reports into four types: the reports scheduled, non-scheduled reports, special reports, detailed reports

Jobs reports: financial and administrative reports for several functions including (publishing information, helping to connect between the sub-systems of the organization, performance monitoring, and implementation plans for daily, to contribute to the coordination and control operations (Othman, 2015: 75)

Query and Reporting System: This system provides for the director the ability to inspect and review the events that took place in regular reports Marketing, which assisted in the identification of what is happening already, whether inside or outside the marketing department. At the lower levels of the Department of Marketing observe historical data movement activities that has been written reports in order to provide effective support for the resolutions of marketing, as well as query systems provide support for marketing managers in the possibility of the reports that they see fit to do their jobs as well as the presentation of the data in those designed queries by them the way through the design terminals allocate at their offices

Extraordinary reporting system: of these reports is what exists in the lower levels of the marketing department, which deals with those reporting systems, daily comparisons of performance, plans and what is actually between the ports, indicators of quantity and in accordance with the standards of objectivity, such as sales region (a) for a week or a day where determined minimum sales can be call of sales performance level exception .If revealed those reports about the reality of the contrast between what is actually the sum of sales and what is the decision of the lower level of sales, the rapid data and special reports will be presented to director directly and verify the deviations (whether positive or negative), fast and direct these exceptional reports generated from any marketing program includes scheduling the required performance Such as query systems, GIS data maps, query centers. (Algiashi :.2015, 335)

Types of marketing reports: reports can be classified in several marketing ways (Abu Naba 2016, 328) and can be divided on the basis of presentation or submit them to oral reports For example, when the director of marketing takes the view aides such as sales manager, advertising manager. Or written reports which reports written for reservation in the private records are referenced when we need it,

Reports depending on their size: news reports which reports merely about the presentation of information and data without mention of the proposals or recommendations, or detailed reports which includes, of course, suggestions and recommendations as well as the data and information marketing

It can also be divided on the basis of the shape to official reports which followed in the preparation of certain procedures and rules and take concrete form, While unofficial reports in the form of a memo and no rules or certain procedures, and the division of the reports on the basis of the degree of regularity in the submission to the Department of periodic or special reports, offering periodic reports to the department of marketing at specific dates in accordance with specific models include topics of interest to management, aside from reports that address specific special topic and can be ordered or the adjournment of the management at any time and when needed data recorded in the marketing reports on the needs of marketing management device in the facility, e.g. a sales manager often needs information on the state of competition in the market, improvements made to the goods or competing products as well as advertising campaigns that they do Reports and records of sales: selling man retains many of the simplified analytical records for its clients, which is a summary of the results of its operations in the market during a certain period of time, daily reports: "specific models are used to measure and evaluate the actual performance of the seller, competitors, and customers, why the reports are important for selling man? Because of its use as a tool for future and education in order to avoid wrong decision, preparation of records and ledgers that demonstrate the effort of the seller, evaluation of the points of strength and weakness in customer and identify the entrances to deal with them selling man able to estimate the document he need competitors and their strengths and weaknesses, according to the provision of goods and new ideas that increase the seller's commission in the future.

According to the analysis of the burden of the seller and the analysis of his region his work, interest of itineraries and interviews carried out, regulating thought salesmen give them a chance to express themselves, show their efforts in front of the administration. - Used for purposes of future pricing and processing of customer complaints and the possibility of their service better selling man was able to assess , what are the most important specifications required in the selling report, effective -Accuracy of expression and the use of the needs of customers and competitors as it, accuracy in monitoring variables in market, high-speed transfer of information available and what can the occurrence of reform in a timely manner, Summarize the information in a way that is immoral and what can be absorbed from the administration, the reports must to goes to the decision maker Abdelhamid:2003,225)

Control reports on sales: The primary source of sales data, which is the sales liberated at the completion of the sales transaction with the customer, whether an individual or an institution or a commercial member, and sales statement because the information contained in the form of fundamental importance to the system of information on sales, certified sales reports in the facilities cannot be identical or similar because of the variation in the nature of the activity and the variation in the needs of the departments of information, and this discrepancy was caused by the variation in the nature of the goods (productivity) of the facility to another, the number of goods they handle the business, the variation in the nature organize installations Monthly report of sales: Sales manager need to a review of the actual performance of sales at the end of each month, and for that this review be meaningful and of value should be compared to the amount of realized sales with what is planned for the same month, which is make measure of the performance of the sales department during the month in question, and allows the information contained in this report to verify sales performance for the month and diagnosed with the amount of distractions so that management can be addressed before it is too late.

Sales report by market segments: This report is intended to verify the implementation of sales plan properly, and the diagnosis of the sector where deviations occur

Sales report as customers: it must ensure implementation of sales plan well we must specify the size of employees in sales specifically and realistically, Increasing the number of vendors about the extent necessary reduces flatus, or increased losses, or the emergence of the so-called unemployment, underemployment, which lead to lower worker productivity, as well as the shortage of workers leads to the loss of opportunities for selling profitable .The problem lies in the difficulty in determining the appropriate size of the workforce in sales, compared to the expected sales. More generally there are two ways to determine the size of the strong operating in the field of sales (Habib 2012: 220) .

Workload method, this method relies on the estimate of the number of hours during which each vendor works during the year, and the number of hours required serving each customer Using marginal revenue: adopt this method to compare the marginal cost which is the added cost of a new vendor, with marginal revenue is expected to achieve to add this factor to the sales, as long as the marginal cost is less than marginal revenue, it should increase sales. It determines the optimal size of the workforce equal marginal cost with marginal revenue.

Wage reports: The sales management is organized according to the areas of sales, product lines or customer type, or a combination of these three methods. Realizable goals have been concentrated in one or more of the following objectives (Ghneim 2013: 536):

To achieve the greatest net sales: achieve higher efficiency in customer service, Improve relations with the mediators to the best level. And personal selling plays an important role in marketing even in the case of consumer goods that are advertised heavily, such as cleaning materials and can identify some of the characteristics of the sales activity (Abdali, 2011: 31 Activity Personal selling is the direct contact and face-to-face between the seller and the buyer, selling man can change the marketing mix of the organization in general and in particular advertising message, according to the needs of each market segment so that up to the level of each consumer individually. Personal selling provides a counter flow of information from consumers which are about reactions to the marketing mix of the organization, personal selling is becoming increasingly important element of the promotional mix elements in the case of promotion of industrial commodities, the cost of personal selling high when compared to the rest of the mix promo other elements, it is most effective and influential show that efficiency through reliance on communication with one person in one moment so selling man unable to formulate advertising message in line with that person

One way to estimate the cost of wages for men selling the associated personal selling steps, personal selling process consists of several steps (Alamian 2015: 144) Potential customers to determine, Pre-customer contact, customer contact point, supply and show characteristics of the product, handle objections. Completion of the sales process, the follow-up, policies and strategies for personal selling: intended policy of selling those rules that are guided by them when making decisions related to the sale, usually derived from personal sales goals. The policy is the way to reach the desired goal, and the strategy it outlines that explain personal selling decisions, and requires the preparation of the strategy (Al Zoubi, 2013: 210) Reports associated costs to sell commission: determine the size of sale force to any number of selling men required to achieve personal sales goals and is done through number of customers, the number necessary to serve the customer visits, the period of time that it takes almost one visit, the amount of time that could be spent selling man in sales activity annually and mathematically, the number of selling individuals = (number of customers × visits necessary to serve each customer × duration of the visit) ÷ average sales per capita disposable time of year

Potential Sales: There are some conceptual differences between potential sales and expected sales estimate. While the first term represents the maximum on goods and services in a market order quantity is under ideal conditions, the second term - and expected - it measure expected sales capacity, measured by the degree of the market compared to actual sales and expected sales. The extent of any actual sales of the potential level of sales level approaches, as well, can be possible at the level of industry sales estimate, which refers to the maximum potential sales for all those working in the industry institutions, or at the level of a single institution to indicate the maximum sales opportunities for the institution in its home market (Mualla 2014: 117), size of the sales area methods : sales supervisor is trying to determine the size of the sales area for every selling man, the project is seeking to know the easy covering of the sales area regard to achieve the properties easily cover the area, measuring the purchasing power, and to achieve economy in the time required to move from one place to another, and to achieve equal justice in the upcoming sales opportunities and equal to the sales efforts of salesmen. There are two methods to the sales area (Hanna, 2010: 285)

Equal sales opportunities method: the purpose of this method to achieve justice between salesmen making available to the same access to the income of each of them. each selling area in this case the presence of the same sales opportunities, to measure the efficiency of each sale man once examination of sales volume, which has to achieve to compare the differences in these sales between other salesmen, equivalent to the sales efforts method: the purpose of this method is the distribution of the selling effort in the project, to achieve this goal may happened imbalance in the availability of opportunities equal upcoming salesmen, since they may assign to one area replete with the best customers and most able to buy large quantities, while the other not just have customers with weak purchasing power

Selling men Business distribution: proper distribution requires to a good manager to distribute business between selling men and determine the geographical areas in which they operate delegates, according to multiple lines.

It may be divided established customers into different categories, such as wholesalers and retailers with the allocation of an appropriate number of vendors to connect with all of these categories, or it may be the distribution business on a commodity which cost some delegates marketing a particular product while others sell other goods produced by the enterprise or deal with that cost, There is also a geographical division which we mean the allocation of geographical area for each delegate or group of sales representatives. (Muezzin 2011: 415) The necessary steps to determine the sales size and areas , The information is the starting point in the sales areas layout, this information include: (Abdul Hamid, 2007: 537), (the identification and quality of potential customers , the statement of their desires, divided into categories according to income, age, gender, education levels... etc., in part determine the type and size of the expected demand, an enterprise products Identify current share of the market and the degree, type of competition faced by the enterprise, since the greater the degree of competition whenever it was necessary to minimize the sales area, determine the distribution of available organs in the society and the degree of efficiency in the distribution of goods competition or similar nature to established products determine the mix of commodity categories in the enterprise and consumed, road conditions , the type and means of transportation available, customize the sales budget areas that provide the greatest return, shopping Program , the sale plan need aspects of the plan (Shoraa , 2014: 322), selection and appointment of salesmen, where you must search for the appropriate source for the needs of the institution of the salesmen, conducting personal interviews necessary tests, salesmen training to equip them with knowledge and skills needed to improve their performance, training methods used may vary in the form of lectures, or talk sessions, or role-playing games, rewards and incentives for good performance of the salesmen, through the preparation of your rewards men selling and incentive system. Here we can use the method of salary, or commission, or both with other incentives, and is a recent trend is most common in the market Where you must department evaluate the selling activity there permanently, and can evaluate this activity on a gross basis for all sales made by the company as a whole during a certain period of time or on a partial basis, and in any case, should the evaluation be quantitative and my values basis so we avoid the impact of the change in the prices are as follows, referring to some of these bases (Gabr, 2007: 341)

Evaluation of all selling activity: The sales management evaluates the overall activity of the management as time, where it assesses the work of the total sales of the company for a certain period of time and then compares them with a similar series of previous years, then estimate the variance rates of increase or inferiority and trying to interpret the reasons for the rationalization of administration in the coming periods

Actual and estimated: where comparing administration of sales achieved during the period of time estimated in the sales plan for the same period and then determine the distractions, whether negative or positive and trying to explain why these variance , if any, and be guided by them as well when put next time periods estimates during the sales planning process

Market share: Management bother continually assessing the company's position in the market, it merely sets the size of their sales because that is not enough to give a picture of the company's competitive status, especially in light of changing market size in terms of changing the conditions of competition companies on the other hand, therefore, the Company evaluates the share of sales compared to the total market so as to identify the size of the stake acquired by determined position compared to companies compete, and then evaluating these results to what it was and patchwork target of the plan is the subject of study ,

Cost of sales: Department uses in most of the sales companies as a way to maximize their profits, if the cost of sales one of the factors of concern to the administration when sales evaluate, where estimates the total cost of sales achieved and comparing historical cost and the ability to determine the amount of deviations, and the interpretation of its causes, and compares the cost of sales Futures for cash to see how to take advantage of this method. Evaluation of the selling activity partial: to sales management evaluates the selling activity at the firm level as a whole because that for not show variance citizen, if any, so they are segmenting activities, sales and analyze them separately to assess the contribution of each of them in the goals and the areas of variance, whether positive or negative and causes, and among Here, referring to some of the foundations of a partial assessment of the sales

Rating based on the customers: comparing the estimated sales for the customer sales achieved and identify the causes of variance rates, Rating based on the products: The sales department evaluates its sales on the basis of each group of products, compared with estimated sales of each product investigator and study the variance between them and dealing with them in the light of the outcome.

Assessment on the basis of the sales areas: sales management bother to distribute sales across different geographical areas so you can determine the position of each region in the capacity of each region and its competitive position light in all of them, and then determine the delinquency rates, if any, and the reasons for each of them to rationalize the objectives and strategies according to the nature, installations are mostly used in many phases to evaluate the performance of salesmen, a (Abed Rabbo, 2013: 108)

The level of sales for every selling man analysis, according to geographic region, product type, or the type of customer, where they are compared to the results of target quotas to determine the efficiency of the sales man

Cost analysis, meaning analysis of sales activities, such as travel and accommodation expenses, administrative expenses. Behavior analysis, including the efforts of the sales man, and how to manage his time, and his contacts with customers, and the way he handled the problems.

Chapter three: Discussion

We prepare the practical side of the subject of the study data (The impact of cost sales reports to support marketing decision-making we displayed and analyzed survey data from case study (Salhi manufacture company for water coolers, Riyadh, KSA). border Temporal Analysis: 1435 HJ / 1436 HJ and also from previous studies of researchers and academics to former topic in naughty fixed and variable, the most important findings and recommendations of the previous studies in the field and then display study tool and certified tool , persistence, and then analyze the data obtained and test the validity of hypotheses and their relationship to data that have been tested and their suitability, and a recent study results, the recent results of the study and the recommendations that the researchers saw its importance, hypotheses: **First:** ways of calculate the cost of the product or service affecting on the marketing decision. **Second:** there is a significant positive relationship between the methods of preparation of the financial report of sales and effectiveness of the marketing decision Based on Applied targets for cost accounting and management accounting and science of marketing and sales department in this regard, the reports that are produced used in decision-making by various official firms, particularly the marketing department and administrative affairs in management accounting process, we use these data to test hypotheses,

Cost List of production: the number of total units 200, operating order 201: code number of stocks in 1002, production unit, cooler 36 inches

Cost Product (Table One)

Indirect industrial cost			Direct wages			Direct materials		
Code	Code	Date	Code	Code	Date	Value	Code	Date
723	201	10/8	482	201	10/8	3440	2112	8/7
2232	202	17/8	1488	202	17/8	670	2189	8/12
1875	203	22/8	1250	203	22/8	230	2205	188/
4830			3220			4340		

In view of the table (1) based on the premise affect routes calculate the cost of the product or service on the marketing decision that the way in which the cost calculation is according to the method of production orders approved in cost accounting by separating the cost of materials for the cost of wages for indirect cost through different on each of the materials and the value of the phenomenon in order production on 7/8 value of 3440 and sales order (2112) and it's productive the other number (2189) after five days of any on 12/8 after the sequence of a set of production figures for other directives related to a range of commodities other producers which confirms the use of fixed assets and other such machines, energy and others in the number of orders (2112 and 2189) there are several orders through a sequence used in fixed assets, which confirms the presence of allocated for other products has not disclosed the cost of the final item of the items other thing is productive about it productive private direct number.

Expenses (201) on 10/8 and the same code (201) used for industrial indirect expenses of any use by five days (between the date of 7/8 and 12/8, a difference amount between the two things for the amount (3440 direct materials +482 direct wage and 723 for expenses Industrial indirect) inter daily production expenses are (3440 +482 +723 = 4645 SR) where he was waiting for five days, making the industrial overheads rise from 723 riyals to 2,232 riyals in 1509, an increase of SR) with a lack of material in the disbursement of the day 12/8 to 670 riyals instead of 3440 on 7/8 a difference in the lack of material by (3440-670) = 2270. Produce under operating not appears during that period (five days in the company's reports which increases the expense of the storage cost of production is fully under the operating role, which affects the pricing decision at the end of the period

Cost summary (Table Two)

		Unit cost
Direct material	4340	2170
Direct wages	3220	1610
Indirect manufacture cost	4830	2415

In view of the table (2) the hypotheses there a statistically significant relationship between the preparation of the financial report of sales (data accuracy, speed of access, a good summary of the information, taking into account the time required), the presence of industrial indirect costs and upload the final product higher than the value of the materials leads to increased final costs in the measurement of accounting for the cost of products and marketing affect the decision, which was adopted on managerial accounting reports in the industrial allocated overheads policy, that exceed the cost of materials (4,340 direct materials compared with 4830 indirect industrial expenditures), the apparent report in costs calculated according to the allocated theories and cost accounting, affects the marketing decision and the distribution of that product allocated the financial values it if that could be the financial decision by an administrative managerial accountant and cost accountant using the untapped energy in the theory of cost accounting and fixed load expenses of property rights in the case of making a decision to stop for five days by the administration, but the cost of carrying the item as in table(2),

The cost of production on the basis of Sections:

The degree of detailed cost data is depend on the degree of management needs, the increase in the analysis of data and detail as an increase in the cost and effort which is unjustified cost When there is a desire for more analysis on the cost of production orders data, lists the costs of production orders should be prepared on the basis of sections or production centers Proposal: if we assume that the production of (Salhi manufacture company for water coolers, Riyadh, KSA). is through three stages of production have begun the first stage (cutting) during the month of Dhu al-Hijjah 1437HJ production of 10,000 chair and left in 1000 a chair under the operating reached the level of completion of 40% for wages and other expenses (operating costs) as for the raw materials to be completed 100% level reached any fully taken right from the raw material costs as this month amounted to 120,000 riyals raw materials75200 Real wages 94000 riyals other expenses.

The use of these data for those expenses from cost accounting increases the cost accuracy and thus use more accurate decisions marketing where he expresses the production flow, it illustrates what began its stage of production 10000 chair and reached by this stage of the completion of the 9000 chair and stay 1000 chair operating under the last month and must be the sum of what began its phase is equal to the total phase ended it

It explains this part of the movement of production, but in the form of homogeneous and heterogeneous production is an actual production whatever the level of completion after its conversion to the equivalent of full production it expresses the production flow, that is, it illustrates what began its stage of production 10000 chair and reached by this stage of the completion of the 9000 chair and stay 1000 chair under the operating last month and must be the total is what we started phase is equal to the sum of what ended stage shows this part of production, but the movement in the form of homogeneous and heterogeneous production is an actual production whatever the level of completion after its conversion to the equivalent of full production .And also it reflects the costs of the flow in the first cost of the chair (SR 30) by dividing the total phase costs to produce homogeneous, also shows the cost of production, whether fully or under operation in the sense that phase costs of \$ 289,200 riyals from other raw materials, wages and expenses must be distributed on production full and complete use of the cost of the chair (SR 30) and here we find that the total production carrying amount to 270,000 riyals (900 * 30) and production is under the operating carrying amount to 19,200 riyal by multiplying homogenized production equivalent of chairs under the operation from the perspective of each costs elements in the unit cost of this component are as follows

Unit Cost (Table Three)

Material	1000 * 12 =	12000
Wages	400 * 8 =	3200
Expenses	400 * 1 =	4000
Total		19200

Evident from the table (3) Note that the bear phase of the elements of costs (289 200) must be equal to the allocated on the full production or under operation, taking into account the full cost of production will be transferred with it to the next stage or to the stores if the current phase is the last, while the cost of production under the operating well transfer to the next period in which will be completed this production .Through the data that has been dealt with turned out the reality and stability of the hypotheses in the study are:, affecting ways calculate the cost of the product or service on the marketing decision, and, there is a significant positive relationship between the methods of preparation of the financial report of sales and marketing effectiveness of the decision we can say that these hypotheses are positive

Results & Recommendations**Results First:**

We find in our survey in the theoretical review frame work and the applied study to: (Salhi manufacture company for water coolers, Riyadh, KSA). We achieve the result the we recommended through them in many points below:

1. the quantity reports represent the base of decision-making for the management and the marketing process
2. managerial accounting data is used on marketing operations management and sales decisions
3. reality of accounting reports affect of published financial statements and sales operations
4. Salhi manufacture company for water coolers, Riyadh, KSA .use management accounting data in decision-making
5. management accounting is optional in the application for the Financial Management
6. Effective marketing is founded through the use of financial instruments in the management accounting
7. cost accounting data used in marketing decision and supports
8. sales and distribution of water coolers products affected by the operations of the former sales data reports
9. The data of marketing, management accounting, and cost accounting achieve marketing goals in the long & short term.
10. integrating accounting data and marketing department achieves the highest sales in the industrial firms

Recommendations:

1. the need to use quantitative data to increase the accuracy of the marketing information
2. the Financial Management department must applied the principles, procedures for management accounting
3. to use feedback data from salesmen to increases the amount of sales
4. to use management accounting, cost management tools and marketing in decision-making
5. it will be better to apply the management accounting in large industrial companies
6. support administrative information system sales reports and cost of the actual distribution
7. to use another tools for supporting the sales plan not using the tool of incentives