



Benha University
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**Accounting Framework Proposal for Performance Measurement
and Evaluation of the Economic Associations Through the
Integration between Balanced Scorecard and Six Sigma□**

This Thesis
Submitted for the Degree of
Doctor of Philosophy in Accounting

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2014

ملخص البحث باللغة الإنجليزية

The main objective of this research is to propose accounting framework for performance measurement and evaluation of the economic associations through the integration between balanced scorecard and six sigma. This study is divided into four chapters as follows:

Chapter One: Performance measurement between traditional thought and the need for modern thought in light of the modern environmental variables

Chapter Two: Balanced scorecard and six sigma.

Chapter Three: The accounting framework proposal for performance measurement and evaluation of the economic associations.

Chapter Four: The field study.

The theoretical side of this study highlights a number of results which have been supported through the field study; some of these are:

- 1- There are four traditional performance measures are commonly used to measure the performance of the units and most of the economic associations.
- 2- The performance measures currently applied in economic associations to suffer from lack of development and the need to even keep pace with the modern environmental variables.
- 3- Their importance for the application of stylistic Balanced Scorecard and Six Sigma in an integrated manner and performance of economic associations.
- 4- The propose accounting framework suitable for application of the economic associations operating in Egypt.

Based on results of the theoretical and field study, the researcher recommends the following:

- 1- The need to use of Balanced Scorecard and Six Sigma in an integrated manner in the economic associations with the need to take the necessary measures for the use of these methods in those associations.
- 2- The need to adopt the propose accounting framework of study and try to apply it by the economic associations to determine the extent of its effectiveness in improving the processes of measurement and performance evaluation.
- 3- Further studies on the use of stylistic integration between Balanced Scorecard and Six Sigma in industrial plants.