

PalArch's Journal of Archaeology
of Egypt / Egyptology

Reducing Production Costs and Its Impact on the Continuity of the Project

¹Dr. Amina Ibrahim Khalf, ²Dr. Emad Moafaq Abed, ³Dr. Khawala Hadi Utaiwi

Baquba Technical Institute / Middle Technical University, Baghdad, Iraq¹²
Diyala Health Directorate³

¹dr.aminaibrahem@mtu.edu.iq, ²Dr.emadmouafaq@mtu.edu.iq, ³KhwlDKtwrt@gmail.com

Dr. Amina Ibrahim Khalf, Dr. Emad Moafaq Abed, Dr. Khawala Hadi Utaiwi.
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PalArch's Journal of Archaeology of Egypt/Egyptology 17(5), 1425-1437. ISSN 1567-
214x

Keywords: Cost, product, continuity.

Abstract

Because of the developments in the business environment as a result of economic and technological openness, which resulted in these developments an increase in competition between economic units, and thus this led to an increase in competition between economic units, which led to high costs of their products as they do not take into account the requirements of customers and their tastes, which prompted this Units need to search for adequate means to help them keep pace with the changes that happen and thus improve their competitive position, which greatly contributes to the continuity of these units among other economic units, and in order to achieve this, they must undertake the process of reducing the costs of their products without compromising the quality and quality of the product and thus have reached this The study concluded with several conclusions, the most important of which was the philosophy of reducing costs as a primary goal for industrial companies that seek to maintain their competitive edge and continuity over the long term. The most important recommendations were urging industrial companies in Iraq to apply modern and computer cost programs in a sound and systematic manner in order to achieve the highest level of efficiency and effectiveness. For those systems and make use of them to a maximum degree to reduce the cost of the product, which in turn Helps to continue the project for a longer period.

Introduction

The main and primary objective of accounting today is no longer limited to recording the financial operations of the establishment and thus determining its financial position and the results of its operations at the end of a certain period of time. Its profitability taking into account its ability to compete in the market in which it operates, and therefore it has become necessary to strive to reduce the cost of the product and control the costs of providing the service or product by reducing the indirect costs and without affecting the quality of the final output. The increase in costs, especially the costs that It does not achieve an

increase in production or costs that are incurred and cannot be recovered. It will have an impact on increasing the costs of the product and thus affect the competitiveness of the project in the market and that the recurrence of such costs will have an impact on the continuity of the project in the long run.

The First Section

Research methodology and previous studies

1-1The Problem of Study:

The rise in costs in industrial companies is a big problem, because it leads to an increase in the total cost, which leads to an increase in the prices of the produced commodity and thus a decrease in the required quantities, and then failure to achieve the competitive advantage and the threat of the project's lack of continuity (What is the effect of reducing the production cost on the continuity of the project).

1-2The importance of Study:

Predicting financial failure and the inability of companies to continue has become important at the present time due to the many reasons that lead to their failure, and that among these reasons is the large number of costs and expenditures that are not matched by revenues that cover these expenses due to their cessation of work or the lack of demand for their products. To whom it may concern issues an opinion warning in an early manner that there are dangers facing the company that need to be corrected in order to ensure its continuation.

1-3The Objectives of Study:

The research aims to identify the concept and importance of cost reduction and the importance of the philosophy of cost reduction and discuss and analyze studies that dealt with cost reduction, to reach the most used systems and methods in reducing costs and to determine the extent to which the actual application of these systems is achieved and the effectiveness of those systems and methods in achieving the actual reduction in the cost elements of the sector Which helps in predicting the entity's ability to continue or not.

1-4The Hypothesis of Study:

The first hypothesis: the reduction in production costs affects the continuity of the project.

-The second hypothesis: The existence of a base of fixed costs with the organization and the reduction of excess costs has a positive effect on reducing costs and thus contributes to the continuity of the project and the achievement of its objectives.

1-5The Limits of Study:

To search for spatial and temporal boundaries as follows:

A- Spatial limits: The applied study on the financial data obtained by researchers from the Diyala State Company.

B- temporal boundaries:

The research covers the fiscal years (2017, 2018, 2019).

1-6The Community and sample of Study(field of application)

The Light Engineering Industries Complex is set up in Diyala province in (1974) and is accompanying creation plants that were started in 1978, the start of activity in some of these industrial facilities, for example, (Iron Factory, Fan Factory) , Mug flame plant, electrical guidelines lab) In 1983, an extra plant was started for the creation of electrical transformers (power transformers, circulation transformers). This accomplishment was trailed by the advancement of the sparkle plugs plant by building up another plant rather than the former

one out of 1984. Every one of these processing plants were converged under the name of the Qadisiyah office in the year (1990).

In (1998) the Arkon plant is started to create arcon gas and oxygen, and in the very year the office was moved to the organizations framework as per the Public Companies Law No. 22 of 1997 corrected under the name of the Qadisiyah Company.

In 2003, the optical link plant was opened. The name of the organization was changed to be the Diyala State Company for Electrical Industries, and in 2013 a research center for electronic measurements is started.

1-7 Previous Studies

1-7-1 Muhammad and Mirzar (2020) evaluating auditor's procedures to verify the appropriateness of imposing continuity in accordance with international auditing standards (an analytical study to limit troubled private banks). The aim of the research is to shed light on the evaluation of the procedures implemented by the auditor, to verify the suitability of the continuity of private commercial banks in accordance with international auditing standards, for the purpose of diagnosing weaknesses in those procedures in their discovery of the risks of bank financial default and failure, and their disclosure in a timely manner, through Study and analysis of the annual reports of the auditor, and the research concluded with a set of conclusions, including the presence of weakness in the audit procedures implemented and lack of focus and disclosure of the extent of the existence of risks related to imposing continuity of the bank in the foreseeable future by the auditors, despite the bank facing the research sample for many financial and administrative problems And legal before placing it under the wills of the central bank.

1-7-2 Karim, (2016) Imposing continuity and the possibility of using some financial indicators to report financial default in public companies "An Empirical Study in Southern State Cement Company". The research aims to highlight the risks facing the administration in investigating the ability of the facility to continue its activities in the foreseeable future in accordance with auditing standards and legislation and proposing a set of indicators to investigate the imposition of continuity, that the commitment to apply the requirements of the International Auditing Standard 570 on public companies in Iraq. The study ended with a list of results, the most common of that is an importance of the Bureau of Financial Supervision using financial analysis indicators that are useful in forecasting financial distress or bankruptcy cases in order to judge the company's ability to continue and include this in the reports attached to the financial statements. The research arrived at a list of recommendations, that is the liquidation of the General Cement Company because its losses exceeded 75% according to what was stated in the Public Companies Law No. 22 of 1997 and the provision of a local audit guide to impose continuity in which the instructions and procedures to be followed by the Board of Financial Supervision are available when there are doubts or indicators that raise the question About the company's ability to continue as a going concern and include this in the reports attached to the financial statements.

1-7-3 Sorour and Al-Zarkani (2015) The role of standard costs and target costs in cost reduction

The research aims to clarify the knowledge pillars of the standard cost and the target cost and their role in reducing costs and due to the high competition between economic units, and thus this led to the high costs of their products as

they do not take into account the requirements of customers and their tastes, which prompted these units to search for adequate ways to help them keep pace with the changes. The most important of which is that standards are important tools that represent what should be the cost because these standards are used by management for planning, performance evaluation and control purposes. The most important recommendations were the necessity of using the target cost technique because it has a role. In activating the relationship between economic units and customers, because it satisfies their desires by developing products and reducing their costs.

The Second Section

The Theoretical Framework of Research

2.1 Reducing the product cost

A variety of factors and events in recent years have led to a major change in the global economy, which has led to increased competition in the markets and this has prompted many organizations to review their operations to become more efficient and sought to find opportunities to reduce costs in order to maintain financial results and shareholder and customer satisfaction. Acceptably. Therefore, cost reduction has significantly dominated the cost accounting thinking in order to arrive at more accurate systems and methodologies that contribute to effectively reducing the costs of organizations without affecting the required quality level, and the aim of this study is to study and clarify the organizations' motives to apply the philosophy of reducing costs and their importance, in addition to presenting and analyzing the accounting literature that dealt with reducing costs to arrive at the most effective methods of reducing costs (Al-Tikriti, 2008).

2.2 Organizations motivated to apply the philosophy of reducing costs

The philosophy of cost reduction is a basic goal for organizations that seek to maintain their competitive edge over the long term, and there are many motives and reasons that push organizations to use many methods and strategies in order to reduce the costs of products and services, and those motives can be presented as follows: (Areiqat) and Al-Saffar, 2017)

2.2.1 Confronting the problem of low prices:

The need for a cost reduction process begins to face the problem of low profits. If the organization's products and services are prone to lower prices, then costs must also be reduced to keep pace with those changes. It is useful for the organization to also confirm testing product expectations to make decisions about productivity in the event of a significant drop in prices while monitoring the results of the organizations. The other existing ones in the same industry to determine the extent of price flexibility, and this is the rapid decline in prices is a problem, especially when new competitors can easily enter the market and reduce prices (Al-Sagheer, 2011).

2.2.2 Simplicity of the philosophy of reducing costs compared to the process of increasing revenues:

The cost reduction process is the easiest way to increase the expected profit in the short term, and the main driver of growth in the long term if the reduction methodology is implemented appropriately and correctly. This is because the cost reduction process is completely under the control of the organization, starting from defining the area of cost reduction to implementing the reduction strategy. Reducing costs from the process of increasing revenues through the use of many different methods that contain uncertainty when applied, such as pricing, determining the margin of contribution and the reactions of

competitors and government interests, so the process of reducing costs is one of the simplest ways to increase competitiveness and improve cash flows. (Aurelian, 2015)

2.2.3 Existence of fixed costs base in the organization:

Fixed costs express the cost that does not change in the long run even with changes in the volume of sales or other levels of activity, and this type of cost is related to a period of time such as the payment of rents, and the high level of fixed cost requires that the organization maintain a high level of revenue to avoid occurrence Losses, some organizations may have an exceptionally large base of fixed costs due to the use of high levels of automation, or because the market requires a large amount of equipment in order to compete, and the high fixed cost base means that the organization must work at a relatively high percentage in order to Making a profit, and this is a major problem in industrial organizations, as those organizations must possess a large amount of equipment and machinery because low manufacturing rates mean that prices will drop significantly while most organizations try to maintain high energy levels. (Faeq, 2019).

2.2.4 Reducing Creeping Costs:

Incremental costs are defined as the slow accumulation in total costs over time, and it is considered a continuous problem that reduces the ability of the organization to work and cannot be recognized in the short term, and it is not a sudden event so the management is not keen to take action to get rid of them. The point is, there will be a need for a greater effort to return to the level of the previous wind as there is no real, effective and continuous philosophy within the organization to reduce hypothetical costs (incremental).

2.3 The concept and importance of the philosophy of reducing costs.

There are many means and methods that help organizations to achieve and increase profitability, including increasing the selling prices of products, or increasing the amount of sales through the use of the differentiation strategy, which aims to improve the quality of the products provided by the organization and distinguish it from similar products in other organizations, or change the proportions of the commodity mix to determine The best assortment of products that contribute to achieving the largest possible profit, or getting rid of products and activities that do not achieve the desired profits, however, organizations may not be able to control the previous methods and tools due to the conditions of supply and demand for products, and therefore the philosophy of reducing costs is the best way to Organizations to improve profitability and strengthen its competitive position (Jasim, 2014).

Costs are the main pillar for achieving the competitive advantages of business organizations, and fundamentally important for the survival and continuity of organizations in the current business environment that is characterized by rapid change and development and intense competition, and the needs and desires of customers in the required goods and services have become many and multiple, including obtaining multi-characteristics and high-quality products at a price. Low, and as achieving low price requires reducing costs from the customer's perspective, reducing costs has become one of the most important goals that organizations seek to achieve without prejudice to product specifications and maintaining the quality level required by customers.

Cost reduction has attracted the attention of many researchers. One of the researchers defined the "philosophy of reducing costs" as the process of achieving savings in the costs of activities by reducing the time and effort required to complete them, or by excluding some overlapping activities that do

not add any value to the products provided that they are excluded. It does not affect the quality and characteristics of the product (Kah State, 2005).

Based on what was previously presented, the cost reduction philosophy focuses mainly on achieving the optimal use of the available resources in a way that reduces the areas of wastefulness and misuse and directs the cost to the necessary activities that add real value to the product, while achieving customer satisfaction by providing the product with quality and distinctive specifications at the lowest possible price. Comparing competitors' prices. From this point of view, cost reduction should take a moving form instead of the static situation that has been accustomed to, as it is not related to achieving a specific low level of cost as in traditional control systems where standards represent the target cost of the cost, but what is required is the continuous reduction of the cost as long as there is an opportunity that can be seized to penetrate the target cost and reach a better level.

2.4 The concept of imposing continuity:

The concept of imposing continuity has occupied an important place in the literature of the accounting profession and has been subject to extensive discussion, and a great controversy has been raised about it because it is one of the basic assumptions in accounting that explains that the economic unit continues in its operations for a period of time sufficient to achieve its specific goals, and this hypothesis is based on ignoring the current values of liquidation. When presenting assets and liabilities on the balance sheet.

The imposition of continuity is one of the most important accounting assumptions that are used in preparing the final financial statements, as it is assumed that the project is established in order to carry out its work and continue doing so in the foreseeable future and that it remains and continues for a reasonable, unspecified period of time, and it can be said that it is not final and is sufficient to use its economic resources as planned and expected. It is not the intention of the project owners to liquidate it or reduce its operations in a clear, material way that affects the nature of the business of the economic unit (Al-Ani, 2020).

The importance of imposing continuity is evident at the present time because we live in openness in the markets and great commercial competition, which has revealed bankruptcy cases of large companies and worldwide, bankruptcy cases appear for large companies and banks, and that one of the reasons that led to the collapse of these companies is the increase in costs compared to the return to them from revenues. This leads to its inability to pay its obligations and dues that have been incurred by it during the period of its activity, and among these costs that constitute a burden on these companies are the sunk costs, as they are costs that are not in return for revenue and are not recovered because they were spent in previous periods and cannot be recovered (Karim, 2016).

The Third Section Practical Framework

In the previous investigations, the cost reduction and the organizations' motives for implementing the philosophy of cost reduction and its impact on the continuity of the project were dealt with from the theoretical side and via the study example which is dealt with in the study framework, that was the Diyala Public Institute, corpus on product, costs and sales of the factories or producing

divisions of the company were presented. The data of the factories whose data were obtained were studied (the standards factory, the new spark plugs factory, the factory of new steam iron, the distribution transformer factory, the power transformer factory) for three years (2017, 2018, 2019), and within the production cost of the produced units. For pre factory /division of the company, it indicated the man resources costs of incomes for the production of these units, and the researchers commented on the variances which took placethrough 3 years of the research example, as in the following table:

Table (1)
The table explain the of the production cost for the metrics factory, and the amount of sales

The manufacturer	the year	Production in units	Cost of production	The number of units sold	Sales value
metrics factory	2017	38812	1976180000	46515	2537815000
	2018	34379	2380745000	106697	5285109000
	2019	98456	7094820000	56894	3923004000

According totable (1) the (factory standards) corpus that the expense of production or product added up to (1,976,180,000) dinars, and that the value of sales for the exact year is (2,537,815,000) dinars, taking note of that the value sales did notstate to the product of the year 2017 just, however units delivered in Earlier years, adding up to (7703) units and that the units created in the year 2017 are (38812), and that the absolute units sold added up to (46515) units .

Concerning the year 2018, the creation cost was (2,380,745,000), including representative pay rates of (68%), and the business esteem was (5,285,109,000) dinars for selling (106697) units, noticing that the quantity of units delivered for the year 2018 was (34379) units and the remainder Of the units sold, they were created in earlier years.

For the year 2019, production was not quite the same as earlier years, as production improved to (98456) units, for example an expansion of (287%) over the earlier year with similar number of laborers, and this is a decent pointer for creation, yet the quantity of units sold diminished by (47%) For the earlier year, this is viewed as a negative marker that influences the organization's creation, as the estimation of deals came to (3923004000) dinars, and the expense of creation was (7094820000) dinars .

The following is the diagram that presents the deviations that happened through3 years, an examination between the production value, including the expense of materials and the estimation of deals.

Scheme (1) shows deviations between cost and sales as in Table No. (1) for the years (2017, 2018 , 2019)

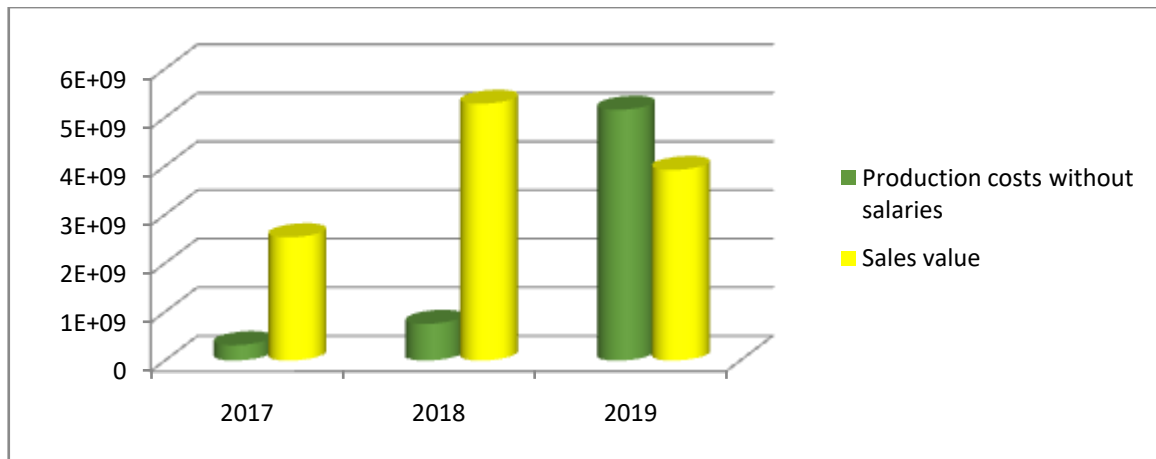


Table (2)

The table explain the of the production cost for the lamps factory, and the amount of sales

The manufacturer	the year	Producti on in units	Cost of production	The number of units sold	Sales value
The lamps factory	2017	0	439832768	86424	27008000
	2018	0	399769038	103984	31695000
	2019	0	339023614	150512	46555000

According to the table (2) the number of units appeared during the year 2017 in the (candles factory) was zero and that the cost of product was (439,832,768) dinars for the year 2017, and that the value of sales for the same year is (27,008,000) dinars, noting the sales value does not represent production 2017 but only prior years units are sold.

In2018, the units produced was (zero) while the cost of production was (399769038) as salaries for the workers, and the sales value was (31695000) dinars for the sale of (103984) units that were produced in previous years.

In 2019, the production of units in past years was (zero) and there was sales of (46,555,000) dinars for the sale of units produced in past years. And salaries of (339023614) dinars were spent knowing that there was no production for the same year.

According to the following data, there were serious points where production to three years was zero, whereas there are high costs represented by the salaries of workers and those who receive their salaries without producing one unit.

The following is the table that displays the deviations which took place via the three years, a comparison between the production value, including the cost of workers' salaries, and the value of sales.

Scheme (2) shows deviations between cost and sales as in Table No. (2) for the years (2017, 2018 , 2019)

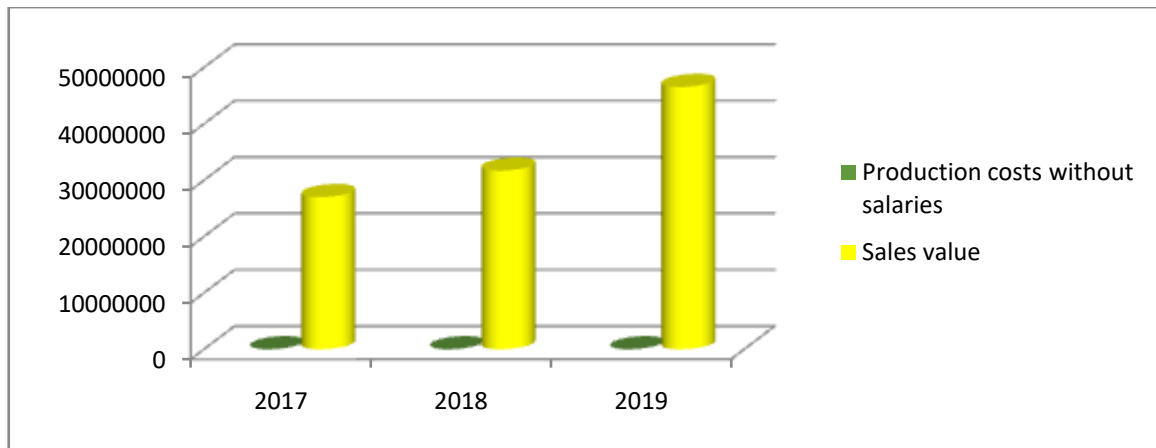


Table (3)
The table explain the of the production cost for the New Steam Iron Factory , and the amount of sales

The manufacturer	the year	Production in units	Cost of production	The number of units sold	Sales value
New Steam Iron Factory	2017	0	498137855	0	0
	2018	0	511662960	0	0
	2019	11300	784248205	603	15075000

According to table (3) the number of units produced in (the new steam iron factory) in the year 2017 was zero and the production cost amounted to (zero) dinars, observing the costs are as salaries were (498,137,855) dinars for the year 2017, and that the sales value for the same year is (Zero) dinars.

To the year 2018, the units produced are also (zero), and that the sales value is (zero) and the cost of production is like incomes of the employees (511,662,960) dinars.

This is a negative point to the years (2017 and 2018), since it was a high cost of incomes given to the employees for two years without any interest from production or sales of units appeared in past years. This was regarded a loss of 100%.

In 2019, there is an outstanding development, since the production of units arrived at (11,300) units, and the cost is (784,248,205) dinars, and there were sales of (15,075,000) dinars for the sale of (603) units.

The company gave costs as incomes for three years to the employees in the iron factory for a meager production that covered only 8.5% of a cost.

The following table presents the deviations that happened in three years, a comparison between the production value, including the cost of workers' salaries, and the value of sales.

Scheme (3) shows deviations between cost and sales as in Table No. (3) for the years (2017, 2018 , 2019)

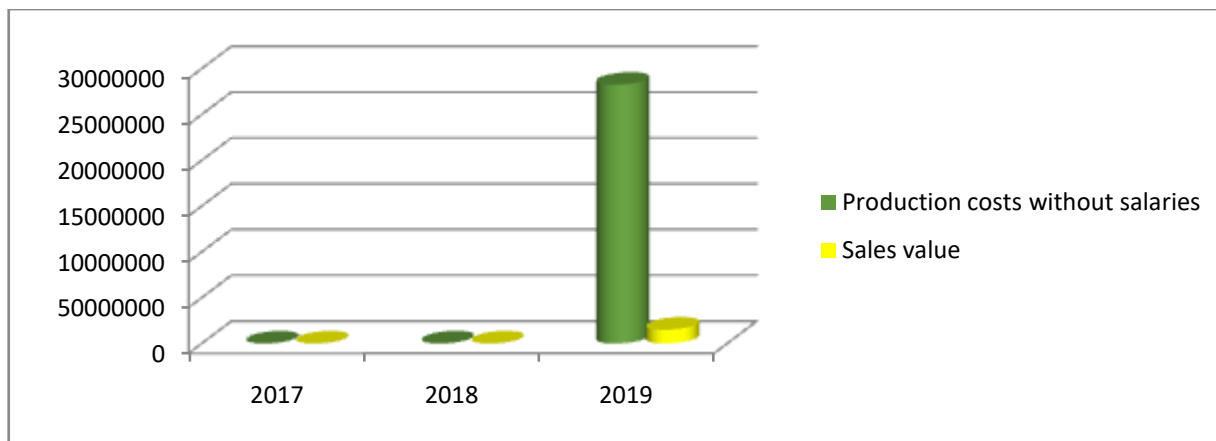


Table (4)
The table explain the of the production cost for theelectrical distribution transformers Factory, and the amount of sales

The manufacturer	the year	Production in units	Cost of production	The number of units sold	Sales value
The electrical distribution transformers factory	2017	2528	22244537000	1549	14547688000
	2018	3215	26596200000	4344	36411482000
	2019	5298	48133700000	5231	47814960000

In the table No. (4) the cost of production in the (Electrical Distribution Transformer Factory) was (22,244,537,000) dinars for the year 2017, and in the same year the value of sales was (14,547,688,000) dinars, which is an indicator indicating the high percentage of sales compared to the rest of the factories.

In 2018, the cost of production amounted to (26,596,200,000), and that the value of sales for the same year was (36,411,482,000) dinars, and that sales included all costs and there were a high interest rate, noting that the sales value was from the sale of units produced for the year 2018 and units that were produced in 2017 the past year.

In 2019, it was noted in the table (4) the cost of production of year 2019 reached (48,133,700,000) dinars, and this was the lowest percentage of costs for past years and in the contrast of the factories or departments of the company corresponding to sales of (47,814,960,000) dinars, a good rate and a positive indicator compared to the rest of the factories, noting that The percentage of sales was (99%) nearly, however, the selling price was near to the cost of production and the company could not get high profits for the mentioned year.

Thus, the costs (for the Distribution Transformer Factory) compared to the production or the sales value presents the Distribution Transformers Factory that is the best existing plant in the company in cases of production, annual sales and profits got in contrasts to other factories.

The following table displays the deviations happened through 3 years of (Distribution Transformers Factory), a comparison between the production value, including the cost of workers' salaries and the value of sales.

Scheme (4) shows deviations between cost and sales as in Table No. (4) for the years (2017, 2018 , 2019)

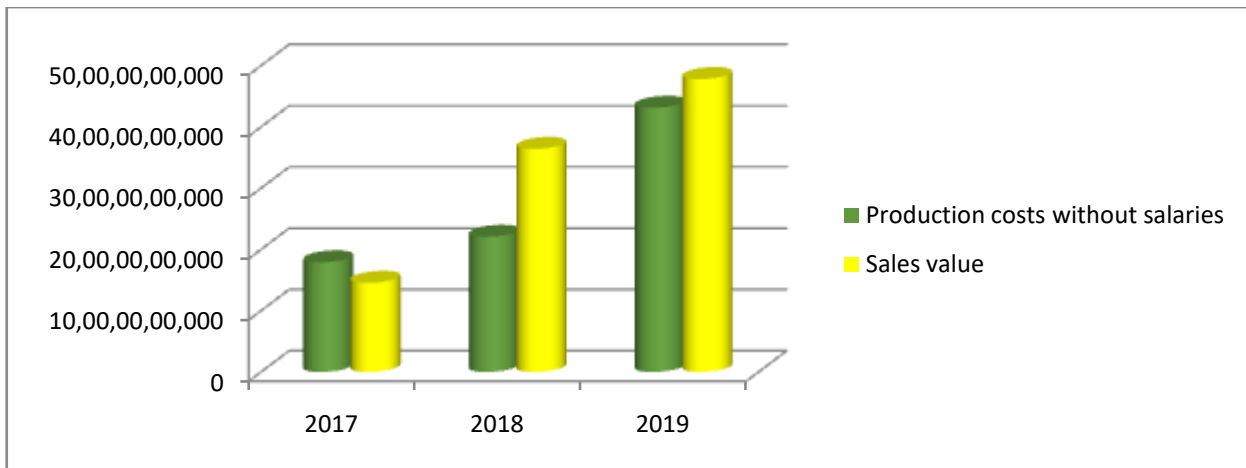


Table (5)
The table explain the of the production cost for the Power transformer factory Factory, and the amount of sales

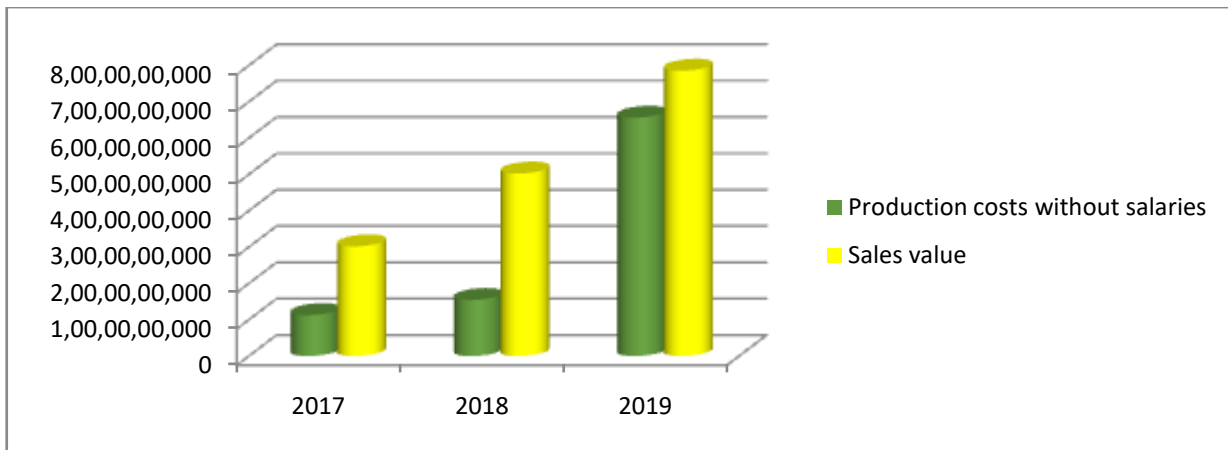
The manufacturer	the year	Production in units	Cost of production	The number of units sold	Sales value
Power transformer factory	2017	5	3738000000	5	3020000000
	2018	4	4251500000	8	5025000000
	2019	12	9640431000	11	7855000000

In table (5) for the corpus of (Power Transformers Factory) that production is gathered according to the enormity and high cost of the mentioned transformers. It was found in the year 2017 that the production cost reached (3,738,000,000) dinars as the number of production units through the year. In table (5) including capacity transformers, it was noting that the value Sales were (3,020,000,000) dinars for the sale of all produced units, numbering (5) transformers, thence getting a deficit of (19%), meaning that it had a loss and could not endure production costs.

In 2018, production costs reached (4,251,500,000) dinars for producing (4) units only, and the value of sales reached (5,025,000,000) dinars for selling (8) units, double the amount that was gotten in 2018, i.e., was sold from previous years' production. Thus, it was noticed that the sales value was double the amount produced, but at low prices. If we compare the cost of production with the selling price, it becomes clear that the percentage of loss on selling each unit amounted to (41%). This is a negative point since the sales value could not hide the cost of production and thus achieve a loss.

In 2019, the cost of production reached (9,640,431,000). As for the sales value, one unit (transferred capacity) was sold for less than its value by (11%), that is, it got a loss on its total cost, and thus the sale price did not hide the total cost of incomes and raw materials. And others.

Scheme (5) shows deviations between cost and sales as in Table No. (5) for the years (2017, 2018 , 2019)



The Fourth Section

4.1 Conclusions:

- 1 -A philosophy of cost reduction is a primary goal of industrial companies that seek to maintain their competitive edge and viability over the long term.
- 2 -The increase in costs in a way that exceeds the volume of revenues and for successive years threatens the continuity of the company. Therefore, reducing the cost of the product is considered a fundamental factor for the continuity of the company, especially in the case of using modern accounting techniques.
- 3 -Through the study, it was found that there is a high cost and lack of profits for more than a year in some factories, and this threatens the continuation of the company if it continues in its losses for successive years.
- 4 -Companies within the industrial sector are not interested in applying a proper and systematic cost accounting system.
- 5 -The imposition of continuity is one of the basic and important assumptions within the intellectual framework of accounting and many accounting principles and assumptions are based on it, and it provides important implications for it when preparing financial statements by providing the conditions for proper measurement and clarity in presenting these data.

4.2 Recommendations

- 1 -Raising awareness of the importance of applying a cost accounting system, in which it reduces costs and helps the continuity of the project, by holding seminars, workshops and courses.
- 2 -Urging the industrial companies in Iraq to apply modern and computer costing programs in a sound and systematic manner in order to achieve the highest level of efficiency and effectiveness of these systems and to benefit from them to a maximum degree to reduce the cost of the product, which in turn helps the continuity of the project for a longer period.
- 3 -Industrial companies must define the goal of applying the cost accounting system accurately and systematically, provided that cost data and information are used in the organization's planning, as well as imposing control on the overall performance and the cost elements, performance evaluation and follow-up.

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