

The Role of Strategic Cost Technologies in Achieving Outstanding Performance: An Exploratory Study of the Opinions of a Sample of Workers in a Ready-To-Wear Factory in Mosul

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At the present time, competition conditions have become global as a result of the openness and diversity of the markets. This has led to additional efforts by the management of companies, which operate in those markets, to provide new innovative products in order to satisfy customers' requirements for the products provided by the company. In response to these conditions, companies have begun to focus on planning and designing products that customers demand, and within the limits of the targeted costs, which are supposed to represent the maximum permissible costs for these products and are specified based on the market data. In this atmosphere, it was self-evident to develop traditional cost accounting methods to identify the best way to achieve the same goal, which is to reduce costs to achieve the targeted costs.

Key words: *Strategic cost techniques, Distinct performance.*

Introduction

The strategic cost techniques are among the most important modern techniques of managerial accounting that have existed because they meet both the requirements of a strong competitive situation, and the challenges facing companies. This is accomplished using appropriate methods to achieve outstanding organisational performance by reducing costs and increasing quality. Therefore, the research goal seeks to demonstrate the importance of using strategic cost technology during the political and economic changes that occurred in the country, leading to the opening of the Iraqi market to the world. Wherein, companies faced a wave of challenges,

most notably the large and continuing rise in production costs, which resulted in the company's revenues being unable to cover these costs. This situation will face another challenge, which is that it may not last long in the market by fulfilling the customer's needs and achieving his or her satisfaction. This is, of course, reflected in the competitive position of the company in the market.

Research Methodology

This topic deals with a review of the research methodology used, which is represented in the research problem, objectives, basic hypothesis, importance, research method, sources of information and data, and the boundaries within it in time and space.

Research Problem

It is no longer sufficient for contemporary business organisation to accept the current situation. Changes in the business environment necessitated that business organisation search in areas that enable them to achieve outstanding performance and break out of traditional competition. Exploratory visits were undertaken for the purpose of conducting a preliminary survey of some the laboratories in the City of Mosul, and meeting with the administrative leaders. The researchers found a weakness in understanding, including understanding of the role of strategic cost techniques by the administrative leaders in these productive laboratories. This indicates a problem to be studied, which poses the following questions:

1. How clear is the concept of strategic cost techniques for administrative leaders in productive laboratories?
2. What is required from the productive organisation to enhance the role of strategic cost technologies in achieving the outstanding performance of the organisation?

Research Objective

The research seeks to discuss the techniques of strategic cost, and its importance. It is one of the modern management accounting techniques that within its applications depends upon a set of techniques that help in achieving strategic cost techniques, and whose effects are reflected in achieving the distinguished performance of the organisation by reducing its cost. The research sample is from facing the competitive prices of competing products in the market and achieving the targeted profit margin that enables it to continue practising its activity.

Research Hypothesis

The research is based on the following premise:

1. Through the uses of the strategic cost technology in the company, the sample of the research aims to achieve outstanding performance.
2. Is there a moral correlation between the practice of strategic cost techniques and access to outstanding performance, and at the same time, reducing production and service costs, and in a manner that helps the company to continue in a competitive business environment that focusses on achieving customer satisfaction?

Research Importance

The importance of the research is demonstrated through the use of strategic cost technology in the Iraqi industry, in order to keep pace with the competitive business environment. Furthermore, it is achieved in a manner that leads to proving worth by improving the value of products through reducing costs, increasing quality, and then achieving customer satisfaction.

Sources of Information and Data

In order to enrich both sides of the theoretical and applied research with the necessary information and data, several sources were relied upon, as follows:

1. Books, periodicals, and Arabic and foreign research available in libraries, and published on the Internet.
2. The books and official documents of the company, the research sample.
3. The statements, documents, and accounting records of the company, the research sample.
4. Visits, field study, and personal interviews with the relevant parties in the research sample company.

The Study Community and its Sample

The current study represents a factory of ready-made clothes in the City of Mosul. The sample was chosen as a 'field' for the field aspect of the study, and the sample included 33 individuals.

Description, Sample, and Justification for the Research Community

The research community represents the general company for the ready-made garment industry. This factory was established in 1982, and the experimental operation of the factory began in 1983. The production capacity of the factory reached 726,000 pieces per year, manufacturing boys', girls', men's, and women's clothing, as well as the production of pillows, bedspreads and sheets, and military equipment for the army, and the police and other products. The factory includes 15 specialised production lines, according to the model, and it has several internal and

external marketing exhibitions to promote the products. In order to obtain the necessary data, as well as the correlation of the products of this company with the tastes, needs, and desires of customers that are constantly changing, this drives the company's management to develop products continuously and in order to meet consumer demands. Meanwhile, the research sample was represented by managers and individuals working in this laboratory, where 33 forms were distributed, and 30 forms were returned and which were valid for analysis. Moreover, the response rate reached 90 per cent.

Chapter Two: Theoretical Framework

Strategic Cost Techniques

With this in mind, the strategic cost technique will be reviewed through the following:

1. The concept of cost management.
2. The concept of strategic cost management techniques and its importance.
3. Elements for successful implementation of strategic cost management.

The Concept of Cost Management

Cost is one of the main success factors of the facility, in addition to quality, time, and creativity. Thus, business establishments seek to control the costs of producing their goods or services by using specific and different methods that enable them to reach their goals in achieving customer satisfaction, resulting from increasing the value of their product compared to competing products.

The term 'cost management' is used to describe approaches and activities used to manage short and long-term planning, and control decisions that increase the value of the customer and reduce the cost of products and services. Furthermore, it ensures cost management is not limited to a continuous reduction of costs and planning, and the control of costs, and is usually associated with revenue planning and profitability (Hörgren et al., Agree 22: 1999).

To Achieve Constant Cost Reduction and Customer Satisfaction

Al-Mahmoud and Rizk (2005: 283) believe that the cost management approach is an integrated approach that includes a number of tools and methods that work in harmony and integration. It bares the aim of supporting outstanding performance and providing the necessary information for management, whether this information is financial or non-financial.

Horengrenetai (2008: 47) identifies the main cost management characteristics that express a wide range of applications, and these characteristics are:

1. Calculating the cost of the product or service, and the rest of the cost purposes.
2. Obtaining the necessary information for the planning, control, and performance evaluation process.
3. Analysing information for the decision-making process.
4. Ensuring the accuracy and appropriateness of the decisions taken.
5. Improving process efficiency.
6. Improving service capabilities.

Accordingly, it can be said that cost management is the administration's procedures and activities to provide information that helps in making a rational decision to accomplish the optimal use of resources and cost control, in order to achieve the excellence of the organisation by providing products of high value to the customer.

The Concept of Strategic Cost Management Techniques and Their Importance

To ensure the provision of the products and services required by customers at the lowest possible price, facilities operate near customers and suppliers, and the threats they face, and the opportunities available to them. In response to the directors' directive to go beyond their preoccupation with a walking routine business, and providing attention to identify the opportunities available to them and the threats they face, is an introduction to management accounting called 'strategic cost management'. It focusses on three main ideas:

1. *Cost Driver Analysis*: a study of the factors that cause or affect the occurrence of cost.
2. *Strategic Situation Analysis*: analysing the basic methods used by the establishment in competition to sell its products or services by using strategic analysis tools.
3. *Value Chain Analysis*: a study of activities that produce value starting from basic raw materials to final consumption of a product or service.

Strategic cost management requires efficient cost management and broad attention to the set of activities associated with generating value, spanning from raw materials sources to the final product or service that has been communicated to the consumer, also called the 'value chain'. Hilton (2006: 21) defines strategic cost management as the full distinction of the importance of the echelon relations between activities in the value chain, and the process of managing these caliphate relations for the benefit of the enterprise. Al-Mahmoud and Rizk (312: 2005). The strategic cost comprises what the administration is doing from studying the commissioning structure in the facility, planning and controlling these costs with a view to reducing them without compromising quality, and investing the available resources efficiently. Accordingly,

researchers see that strategic cost management is procedures and practices for management that aim to analyse and study the cost structure in the organisation for the purpose of distinguishing Calvinist relations among the activities and initiatives of the organisation. It bares the aim of achieving the efficient investment of the resources available to the organisation, and in a manner that also achieves outstanding performance.

The Importance of Cost Management for the Organisation

Cost management is concerned with diagnosing, measuring, collecting, analysing, and reporting information about critical success factors (cost, quality, time, creativity) reliably, and in an appropriate manner that requires the presence of certain techniques to perform tasks. A group of cost management techniques that work together to support the goals and activities of the organisation is called the ‘cost management system’, and it is achieved when the organisation is performing, as follows:

1. It is more efficient than its competitors.
2. The first initiative needs to be in new industry technologies that provide cost benefits or productivity.
3. It performs more valuable services than its competitors.
4. It possesses superior knowledge and workers with the ability to upgrade new products and services.
5. It harnesses its resources to improve its financial and non-financial returns.

The Importance of Cost Management of Organised Strategy

The importance of a cost management of an organised strategy is outlined as follows:

1. Cost management supports strategic management decision-making with the distinction of strengths and weaknesses of the organisation and the best ways to use or improve strengths or eliminate weaknesses (Hilton, 2003: 7).
2. Supporting and protecting the competitive advantage by adopting strategic thinking that achieves the ability to have a comprehensive vision of the unit by using strategic analysis tools (Al-Nuaimi, 2007: 42).
3. Drury (2000: 89) believes that although cost management tries to reduce costs, it should not be at the expense of customer satisfaction. Therefore, the ideal goal for cost management is to take measures that reduce costs and enhance customer satisfaction.
4. The main success factors for cost management not only include financial factors, costs and revenues, customer and similar satisfaction, so the importance of cost management appears in diagnosing, measuring, collecting, analysing, and reporting information about the factors’ basic success.

5. The cost management is of great importance to the organisation because it is not only a process of measuring and estimating the costs of the product or service, but rather it is a philosophy and an intellectual trend, and a set of techniques to create more value at the lowest possible cost.

The Elements of Successful Implementation of Strategic Cost Management

The process of making important changes in the organisation remains an easy process, as people by nature often tend to resist change because change may guide them for several reasons. For example, they may think that their jobs — when the change process occurs — will be added as ‘unimportant jobs’, and it is an activity that does not add value and is being deleted from the other side. Cost management does not give a guarantee. Some organisation may benefit more when applying these technologies than other organisation. However, there are major factors that can increase the likelihood of the successful application of modern cost management techniques (Hitton, 2007: 270), as follows:

1. *Organisational culture*: the term ‘organisational culture’ refers to a group of workers' ideas that include common beliefs, values, and goals. Such an organisational culture usually appears through the high delegation of employees, participation, long-term employment, and developing a sense of the work team.
2. *Supporting commitment to senior management*: modern systems for cost management, especially cost accounting on the basis of activity and cost management, require time and resources that are important for the purpose of implementation. Therefore, support for senior management morally and financially constitutes a ‘critical’ factor in the successful implementation of these systems.
3. *Champion of change*: supporting senior management may not be sufficient. Despite the importance of the successful implementation of new cost management techniques, often, all successful innovations are initiated and applied by enthusiasts, and successful change is invalid.
4. *The process of change*: this occurs if there are clearly defined processes that change is required. The process of change requires a timetable for some activities.
5. *Continuing education*: the successful application of any cost management program requires the actual participation of all employees in the organisation. Every worker in the organisation should be aware of the goals of the program, and the process that will be applied and evaluated by each program, and the role of workers in the success of the program. It is necessary to provide an ongoing opportunity for workers to retrain and adapt their skills with the constant changes of the working environment.

Outstanding Performance

The Concept of Performance

The issue of outstanding performance is closely related to management science. It remains one of the main focusses of attention, as performance in its simplest form represents “the organization's ability to reach its goals through the use of available resources in efficient and effective ways” (Daft, 1988, 12) or is “a reflection of the organization's ability and ability to achieve its goals” (Eccles, 1999, 131). The concept of performance has been linked to resilience, growth, and adaptation as “the organization's ability to achieve its long-term goals of survival, adaptation and growth” (Robins & Wiersema 2004: 278). There are those who have highlighted the relationship between outstanding performance and effort is exerted effectively, and the level of individual accomplishment of the work comes only after presenting the effort is exerted efficiently (Helliegele & Slocum, 2006: 675). Others relied on their definition of performance by reflecting the organisation's ability to use its resources to enable it to achieve its goals. The performance is a “reflection of how the organization uses material and human resources and exploits them in a way that makes them able to achieve their goals” (Miller & Bromiley, 1990: 24).

There are those who added that defining distinguished performance reflects the broader idea of an organisation's effectiveness, as performance often takes two forms (Al-Amri, 2004, 14):

1. *Financial performance*: focusses on the use of simple outputs which are based on financial indicators represented by profit, return on investment, and cash flow.
2. *Operating performance*: it is the broadest concept of business performance and is measured through indicators of sales, market share, customer trends, and customer loyalty, as well as other indicators that are explained later.

The performance concept, and its broad and comprehensive connection with many concepts, appear from these definitions. The performance reflects the ability of the organisation to exploit its available financial, material, human, and information resources in the optimal way. This is undertaken in the hope of reaching its desired goal, which enables it to grow, survive, and compete with similar organisation in a widespread global market.

The Importance of Outstanding Performance

In light of the great developments that the world witnessed economically, socially, culturally and technologically, which were represented by the emergence of the information and communication revolution, business organisation have sought to improve their performance and build them for a distinct mental status. It is understood from the mental position, also

known as positioning, to be a set of feelings, perceptions, and impressions that consumers make about a product by comparing it with other alternative competing products. Its position is concentrated in their minds with or without the help of marketers, who plan to give their products the position that provides them with the greatest advantage in the market goals by designing them to be more catalogue appropriate to form this planned position (Alaoozbki, 2001, 56).

The focus of the activities and decisions is used in the design of the product by drawing on the parameters of the service or commodity, as required in the minds of consumers (Dipp & Sally, 1996, 17). Business organisation are focussing their efforts on understanding and analysing what is going on in the minds of their dealers to define their constantly changing needs, desires, and expectations. Furthermore, to seek to create new products or develop their existing products, and introduce all new technologies to establish prestige in the distinguished mindset of its customers, and trying to preserve them, as well as reflection on its marketing performance, and then its growth and survival in the market.

The performance has major implications for the organisation's ability to achieve its goals, which leads to its survival and continuity as follows (Hofer, 2005, 19):

1. Performance includes a number of broad and renewable implications, given the multiplicity of variables and the conditions that are related to it. The environment, with its variables and external factors, is more influential in different aspects of performance.
2. The many changes and strategic, financial, and structural transformations are related to the history of performance. Subsequently, this increases the interest of the organisation's departments in performance, its importance, and its various aspects of results and measurements.
3. Performance relates to the existence, evaporation, and collapse of organisation, and hence the interest and reflection of organisation on the issue of performance will continue as long as these organisation remain (Eccles, 2002, 131).

In the same context, all organisation are now compelled to become high in their performance in the field of electronic business, otherwise they will exit the field of business permanently (Boar, 2001, 77). The importance of performance was reflected through the definitions that were mentioned in it, which is the ability of the organisation to achieve its goals. In light of the external variables and factors that contribute to influencing the different aspects of performance, the strategic, financial, and structural changes have a clear reflection on the performance of organisation and their association with its existence, as it is a necessity that business organisation constantly seek to measure as long as they remain.

Performance Measurement

The only way to know the extent to which the organisation is achieving its goals is through performance measurement, and performance measures are special measures designed to evaluate the effectiveness and efficiency of the operations of any organisation. Performance measurement is a critical component in management control and control systems, in setting plans and making decisions. For performance evaluation to be effective, compound performance measures must be used, such as financial and non-financial, internal and external, and single and multi-dimensional, as well as be a catalyst for managers and employees at various levels within the organisation (SAAC, 2006, 85).

The valuation of performance is an ongoing administrative process based on a set of metrics and goals, as previously defined. It has prepared a basis for measurement, and through which information can be accessed on the level of the organisation's activity for the purpose of measuring and evaluating its performance. Performance measures are only a set of indicators that define the performance activity that the organisation is measuring and evaluating.

Some have gone on to find new measures of performance that are commensurate with the developments and changes that have occurred in the ways of doing business. These standards differ from one organisation to another, according to the nature of their work, but there are no ideal measures that can be used in all types of organisation (Eccles, 1999, 131). The importance of evaluating performance in all organisation, especially in service organisation, increases due to the speed of the process of building, changing, and growing in such organisation, which requires continuous evaluation procedures (Al-Azzawi & Al-Amri, 2003).

Despite the importance of financial standards that were previously used to measure marketing performance, and in terms of access to data and its availability as a profit and loss account, balance sheet, and return on investment, these standards alone do not provide accurate indicators of performance, as they are historical, non-predictive, and focus on short-term goals (Al-Dulaimi, 1998, 83).

For this reason, business organisation have resorted to searching for new measures of performance that complement or substitute for the measures that were previously adopted in measuring their performance, which will be mentioned later.

Outstanding Performance Measurement

The performance metric problem lies in defining the best measures and procedures, as well as in setting internal and external measurements, and reviewing them periodically to ensure that they are functioning properly. The task of metric is not an easy matter, according to many

variables, and variables that can be changed and replaced, and in varying circumstances in their nature and forms. What is characterised by business organisation that produce a world level, is their ability to repeat and continue success, and improve their performance consistently. Thus, having a comprehensive system of measures to measure performance is necessary, especially if we want to achieve a double performance of five or ten times the current performance (Dimancescu & Dwenger, 1996, 91).

The term performance measurement was used to measure what is happening in the overall activities and tasks, and it was taken from the science of music, which means regularity. Meaning, that this matter, and through its attachment to the marketing aspect, is supposed to be done on a regular basis annually or semi-annually. Just as the word ‘metric’ is not in place of the word ‘measure’, the measurement process is assumed to be regular, necessary, accurate, identical, and comprehensive for audit purposes (Ambler, 2000, 61).

As for the difference between the terms ‘measures’ and ‘metrics’, it may come to mind that these two terms mean one thing. However, the truth of the matter reveals that there is a difference between them, as the word ‘measurement’ is applied to anything that has a measurable property compared to it, whereas the term ‘metric’ is the measurement process (Saad Al-Muluk, 2002, 77).

The performance measurement process will be an accurate, continuous, and comprehensive process that the organisation conducts on its activities to ensure that it is travelling in the right direction that achieves its future goals and raises its performance levels.

The prevailing trend in measuring distinguished performance is the necessity of using non-financial output measures with financial output standards because financial output measures focus on performance in the past, and several of the basic elements in performance, customer satisfaction, and loyalty. The shares of the mark have not been addressed and noted in well-known metrics, when measuring the structured performance.

Business organisation took the initiative to choose other measures of performance, in addition to measures of non-financial outputs. Therefore, the trend was towards multidimensional measures that have the ability to capture more performance compared to what any single-dimensional scale can. There are those who emphasised that outstanding performance was not measured originally, and only through many measures has it been observed. For example, several large organisation rely on measuring their performance on a 50–60 scale (Clark, 1999, 720). However, it is believed that the accumulation or increase in the numbers of measures adopted by organisation in measuring their performance will increase the burden on their management, generate results that are difficult to interpret, and it is difficult to know which of these standards the best.

To build any performance measurement system, it must translate the organisation's goals into clear, measurable procedures, regardless of the number of these metrics increasing. Regarding the organisation' selection of better performance measures, it was found that in the late nineteen-eighties, many business organisation carried out benchmarking in order to find out how the best organisation in the world is managing its business and developing its products (goods, services). In doing so, it became clear to them to measure the quality of the process. An important role in achieving success, as well as the organisation' focus, is upon measuring the product quality (Wenger, 1996: 91).

Extracted from the above, it is assumed to provide performance measures that are simple and eligible to be comprehensive and feasible to use, and which give a correct evaluation of performance. Despite what some have asserted — that the outstanding performance is not measured in the first place, except through many measures — others have emphasized that measuring outstanding performance requires few measures, with an increased understanding of the interrelationships between them, so that the picture becomes clearer and enhanced.

Chapter Three: The Field Framework

Description and Diagnosis of Study Variables and Hypothesis Testing

This axis aims to describe and diagnose the results of the study sample answers by displaying frequencies, percentages, and standard deviations, as well as testing hypotheses according to simple and multiple regression.

This axis included the following investigations:

1. Description and diagnosis of study variables
2. Hypothesis testing

Description and Diagnosis of Study Variables

Description and Diagnosis of Strategic Cost Techniques

The Table 1 data indicates the repetitive distributions, arithmetic mean, and standard deviations of the answers towards the phrases (X1–X12) for the dimensions of the strategic cost techniques. The ratios indicate that 67.24 per cent of the study sample members agree on these statements compared to 7.24 per cent who disagree with the statements of this dimension. Moreover, 24.64 per cent came with an arithmetic mean of 3.74, and a standard deviation of 0.92. By following the contribution of each phrase in support of the strategic cost techniques, it was found that the practice of value engineering achieving the targeted costs (X3) and is the

most contributing, according to the agreement of most members of the study sample. As for the elements (X10–X6), the percentages indicate that 57.24 per cent of the respondents agree with the elements of this dimension, 17.3 per cent do not agree with the elements of this dimension, and 25.28 per cent are neutral, with an arithmetic mean of 3.686, and a standard deviation of 0.944. The most important element that contributed to enriching these dimensions was the use of value engineering at the planning and design stage, which contributes to the cost estimates. In principle (or X6–X11), the ratios indicate that 71.6 per cent of the respondents agree with this factor, and 11.6 per cent do not agree with the elements of this factor. Furthermore, 16.6 per cent are neutral, with an arithmetic mean of 3.55, and a standard deviation of 0.955. The most important elements that contributed to the enrichment of this factor is the continuous improvement in the production stages in reducing costs against their completion of the required tasks (X11). The study towards the phrase (X5) is due to the fact that obtaining information related to the cost of the production elements that must be done within its framework contributes to reducing K, the production roll. As for the reason most of the study sample did not agree on the phrase (X11), it is due to the fact that none of the organisation in the study sample can adapt to any developments in the work environment. What should be indicated is that the researched organisation in general seeks growth and this is based on its work, including to support its future encounter.

Table 1: Frequency distributions, percentages, mean, and standard deviations with strategic cuff techniques

Standard deviation	Arithmetic mean	Response Scale										No.
		Strongly disagree		Disagree		Neutral		Agreed		Strongly agree		
		%	No	%	No	%	No	%	No	%	No	
0.92227	3.6667	--	0	6.6	2	33.3	10	43.3	13	16.6	5	X ₁
0.79148	3.8333	--	0	6.6	2	20	6	56.6	17	16.6	5	X ₂
0.94686	4.0000	3.3	1	3.3	1	13.3	4	50	15	30	9	X ₃
0.93218	3.6000	3.3	1	6.6	2	30	9	46.6	14	13.3	4	X ₄
1.03335	3.6333	6.6	2	3.3	1	26.6	8	46.6	14	16.6	5	X ₅
0.94684	4.0000	--	0	6.6	2	23.3	7	33.3	10	36.6	11	X ₆
1.25945	3.0000	10	3	33.3	10	16.6	5	26.6	8	13.3	4	X ₇
0.71438	3.8000	---	0	---	0	36.6	11	46.6	14	16.6	5	X ₈
0.93526	3.4333	---	0	23.3	7	16.6	5	53.3	16	6.6	2	X ₉
0.89955	3.5333	---	0	13.3	4	33.3	10	40	12	13.3	4	X ₁₀
0.92289	4.1000	---	0	6.6	2	16.6	5	36.6	11	40	12	X ₁₁
1.03335	3.6333	3.3	1	13.3	4	16.6	5	50	15	16.6	5	X ₁₂
0.94482	3.6861	2.208	0.66	10.23	3.08	23.56	7.08	42.458	13.25	19.67	5.9	Total

Description and Diagnosis of Performance Variables

The results of Tables 2–4 refer to iterative distributions, arithmetic mean, and standard deviations of the answers towards the phrases (Y13–Y24) related to the distinct performance dimensions, as the ratios indicate that 46.04 per cent agree on these statements compared to 23.81 per cent who do not agree. This came with an arithmetic mean of 3.159, and a standard deviation of 1.341. It is clear from the table that the phrase (Y16) related to the organisation's management continuously sponsors employees and administrative leaders with outstanding performance of the organisation and with 61.29 per cent of respondents in agreement, and an arithmetic mean of 4.612, and standard deviation of 0.491.

The researchers believe that the reason for this great agreement comes from the high degree of stability of the researched organisation in what the administration offers, the freedom to participate in any decisions that you take and are of first priority to your immediate boss, and your administration seeks to interact with your desires to work.

Table 2: Frequency distributions, percentages, mathematical arguments, and standard deviations, excellent performance

Standard deviation	Arithmetic mean	Response Scale										No.
		Strongly disagree		Disagree		Neutral		Agreed		Strongly agree		
		%	No	%	No	%	No	%	No	%	No	
1.588	3.742	50.00	6	20.97	7	0	7	11.29	7	17.74	3	X13
0.7629	4.500	59.68	2	35.48	5	1.61	1	1.61	1	1.61	2	X14
1.305	3.968	48.39	5	27.42	5	3.23	2	14.52	9	6.45	5	X15
0.4911	4.6129	61.29	8	37.10	5	0	0	1.61	1	0	3	X16
1.537	3.645	41.94	7	27.42	7	0	0	14.52	9	16.13	3	X17
1.567	3.145	27.42	3	35.81	3	1.61	1	24.19	6	20.97	2	X18
1.482	3.661	38.71	2	32.26	10	0	0	14.52	9	14.52	4	X19
1.337	1.871	8.06	5	11.29	7	0	0	20.97	3	59.68	3	X20
1.646	2.548	19.35	3	19.35	4	1.61	1	16.13	3	43.55	2	X21
1.341	2.065	8.06	5	12.90	2	4.84	3	25.81	2	48.39	3	X22
1.500	2.742	3.300	3	11.29	7	3.300	4	3.3000	3	2,733	3	X23
1.537	3.968	3.300	3	6.45	5	3.23	2	1,71	2	16.13	6	X24
1.3411	3.159	3.3723	4.33	25.879	5.58	1.619	44.4	12.515	4.58	20.408	3.25	Total

Analysing the Correlations and Impact between Search Variables

Relationships and the impact between the strategic cost techniques and the outstanding performance at the level of the research organisation

The correlation between strategic cost techniques and outstanding performance at the macro level in the research organisation

Table 3 data indicated that there is a strong correlation (0.465) between strategic cost techniques and outstanding performance at the organisation level. The study sample is at a significant level (0.05), which explains to us that the strategic cost techniques for the respondents is to provide an appropriate environment for workers to reach the level of performance. They are distinguished because the availability of the dimensions of strategic costs combined and interactively means acknowledging their role in securing performance, i.e. distinct and efficient performance without the availability of quality technologies in achieving the strategic cost. This leads us to say that outstanding performance is not carefully achieved and can be imported as much as it is subject to generalisation in the organisation to support and encourage employees to put forward their views, ideas, and suggestions, and be adopted by other factors. This was consistent with Mokdh (slafyIa, 2003), stating that all "Materials" cost of information technology enhances the achievement of outstanding performance.

Table 3: Correlation relationship between strategic cost techniques and outstanding performance at the organisation level of the study sample

Independent dimension	Strategic cost techniques
The approved dimension	
Outstanding performance	0.465**

P ≤ 0.05

N=30

The correlation between each dimension of the strategic cost techniques and the distinguished performance in the researched organisation

The Table 4 data showed a correlation between each dimension of strategic cost techniques and distinguished performance. The relationship between the dimension of organised culture as a dimension of strategic cost techniques and distinguished performance was the strongest relationship (0.723) compared to the other dimensions. This explains that the distinguished performance is related, as it depends on the organised culture, and subsequently supports the commitment of the higher management and the process of change. This means that there is a gradual relationship in the relationship, meaning that these dimensions, which have their connections, come in different proportions regarding their relationship to the distinguished performance, as the important thing is to start from self-confidence then the others.

Table 4: The correlation relationships between each dimension of the strategic cost techniques and the performance of distinguished independent dimension

Independent Dimension	Strategic Cost Techniques			
	Organised culture	Supporting senior management commitment	The process of change	Continuous education
Approved Dimension				
Outstanding performance	0,723*	0,688*	0,692*	0,712*

* $P \leq 0.05$ N=33

The effect of strategic cost techniques on distinguished performance at the aggregate level in the research organisation

It is clear to us from Table 4 that strategic cost techniques influence the achievement of outstanding performance at the sample organisation level. The study indicates that the results of the regression analysis indicated that the value of F calculated at 11.812, is greater than the scale (3.475) at two degrees of freedom (1.31), and is at a significant level (0.05). The value of the determining factor (R²) reached its ratio of 0.770. This explains that 0.770 of the changes that occur in the distinguished performance are caused by the application of strategic cost techniques, whereas the rest of the ratio is due to the factors that were not taken into account by the researchers.

Table 5: The effect of strategic cost techniques combined on achieving outstanding performance

Independent Dimension	Outstanding performance		R ₂	F	
	B ₀	B ₁		Calculated	Tabular
Strategic cost techniques	0.513	0.767	0.770	*11.812	3.475

N=330

$P \leq 0.05^*$

The effect of each dimension of the strategic cost techniques in achieving outstanding performance at the level of the researched organisation

The Table 5 data revealed the presence of a statistically significant effect between each dimension of the strategic cost techniques and the distinguished performance. It was found that the organisational culture factor reached 0.691. Subsequently, the factor of higher management support obtained the value of 0.641, the process of change came with a value of 0.588, and the effect ended with the contributions of continuous education, with a value of 0.534. Despite that, the calculated values (3.433) compared to the table (1.714) at the level of significance (0.05). This explains that there is a gradual effect of the dimensions of strategic cost techniques in outstanding performance. Therefore, it reached the highest percentage of support for the

commitment of the senior management and followed by the process of change. The end of the flexible, any confidence indicator is effective when combined with the support of senior management and the shipment of hope through the continuous improvement function.

Table 6: The effect of each of the variables of the strategic cost techniques on distinguished performance

Independent variable	Strategic cost technologies dimensions					R2	F	
Dependent variable	B	Organised culture	Support commitment higher management	The process of change	Continuous improvement		Calculate d	Tabular
		B1	B2	B3	B4			
Outstanding performance	0.467	0.692 *(3.432)	0.588 *(3.633)	0.534 *(3.552)	0,641 *(3.666)	0.770	*21.782	3.444

N=33

P ≤ 0.05*

Reference: preparing researchers using the electronic calculator results.

Conclusions and Proposals

1. The successful implementation of strategic cost management, including cost techniques and continuous improvement, requires an organisational culture that believes in this application; the support and commitment of senior management; the presence of people who take upon themselves the task of initiating change events that should take place according to a well-thought-out schedule, and well-set goals. In addition, following up the application process and the necessity of maintaining a continuous opportunity for all employees with training and learning how to perform a successful application of work.
2. The importance of measuring the costs of the organisation and reporting on it through what it constitutes is an important percentage. The establishments that are concerned with managing costs and accounting, achieve a competitive advantage over other facilities.
3. The costs of internal failure in the organisation constitute a clear percentage of the production costs due to the high rate of damage in production and the loss of raw materials.
4. The organisation can use modern technologies in cost management by providing the necessary financial and human capabilities, training employees in the relevant departments, and adapting these technologies to suit the organisation's goals and capabilities.
5. The physical and human dimensions, as the application of these technologies, helps in the efficient investment of organised resources, which enhances the achievement of outstanding performance. This is consistent with the research hypothesis.



Suggestions

1. Deepening cost awareness among workers and at some administrative levels, especially levels that are in direct contact with the product, and notifying them of the impact of quality failure on the volume of costs, and linking their performance evaluation and incentive systems directly to reducing damage and improving quality. Moreover, the need for employees to enter the Accounts Division cost in introductory and training courses to define costs and how to measure and classify them according to their categories, and the impact of each component of costs in the total costs. In addition, the need to include a computer in the work of each employee in the Cost Division, in order to ensure the speedy completion of work.
2. The necessity of increasing the organisation's interest in prevention and evaluation activities by using scientific and logical methods in choosing any of the prevention activities being focussed on. This is undertaken in order to achieve a positive impact on the quality of the product, and taking care of it according to the relative importance of each activity. Subsequently, then reducing the defects and stops that lead to the result in reducing the costs of each internal and external failure.
3. Attention to modern technologies in all areas of work, in order to achieve savings in the costs of operations as well as provide attention to information systems. The organisation must realise the importance of modern technologies.
4. Providing communication services via the Internet, which facilitates communication with sources of knowledge in order to develop technical knowledge and learn about the latest methods of work. This assists in improving performance by introducing the computer into the entire product design process, which helps in finding and designs that meet the needs and desires of the customer.

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